



The Influence of Regional Financial Accounting Understanding, SAP Implementation, Information Technology Utilization and Organizational Commitment on the Quality of Financial Statements with Human Resource Competency as Moderation

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ABSTRACT

This study aimed to analyze understanding of regional financial accounting, the application of Government Accounting Standards (SAP), the utilization of information technology, and organizational commitment influence Local Government Financial Reports (LKPD), with human resource competence serving as a moderating variable. This study employed a quantitative approach, surveying State Civil Apparatus (ASN) personnel across the West Kalimantan Provincial Government. Data analysis was conducted using Partial Least Squares-based Structural Equation Modeling (PLS-SEM) with WarpPLS software. The results indicate that the utilization of information technology and the understanding of regional financial accounting do not affect the quality of LKPD. Organizational commitment was found to have a positive influence on the quality of local government financial reports. Therefore, this study is expected to serve as a reference for local governments to evaluate and improve the quality of their financial reporting.

INTRODUCTION

The preparation of good financial statements is one of the responsibilities of local governments to the community. Good local government financial statements must provide relevant, credible, comparable, and easy-to-understand information so that stakeholders can use it as a basis for decision-making. The extent to which the government utilizes resources, financial health conditions, performance efficiency, and compliance with applicable regulations can be seen from the report (Presidential Regulation No. 71 of 2010). Both internal management and external parties such as investors, creditors, and the government use financial statement data to make decisions (KSAP, 2025).

Because the use of the Regional Revenue and Expenditure Budget must be transparent and accountable, financial reports must be prepared quickly and on time (Yenni et al., 2024). This can be achieved through the implementation of strong government accounting regulations. The implementation of Government Accounting Standards (SAP) is an important component that supports the achievement of the quality of these financial statements. According to research by Tangko et al. (2019), the implementation of SAP significantly and positively improves the quality of financial statements by ensuring uniformity in financial reporting. However, without the support of sufficient means, especially information technology, the implementation of SAP will not be effective. Information Technology (PTI) is a means or media used to support work processes so that more optimal outputs are produced (Harpidalinda & Karpriana, 2024). Organizational Commitment, also known as organizational commitment, is an additional component that affects the quality of financial statements. A high level of commitment will encourage adherence to proper reporting procedures (Harpidalinda & Karpriana, 2024).

Of the 545 LKPDs examined by BPK for the 2023 fiscal year, 491 entities received a Fair Opinion Without Exception (WTP), 53 entities received a Fair Opinion With Exception (WDP), and one entity received a disclaimer opinion on their LKPD. The results of the Audit of the Financial Statements of the West Kalimantan Provincial Government for 2023 resulted in a Fair Opinion Without Exception (WTP), but the BPK still revealed several findings, such as Article 21 of the Income Tax (PPh) on salaries and allowances for leaders and members of the West Kalimantan Provincial Council.

In the 2023 fiscal year, there was a decrease of 2,501,725,699 rupiah. Furthermore, there were fifty-one construction work packages that did not meet the requirements, which led to a lack of work volume of 2,885,084,915.69 rupiah. In addition, sanctions for disbursing implementation guarantees amounting to 176,944,839.83 rupiah and advance payment guarantees for contract termination packages of 421,602,931.39 rupiah were also lost. This has an impact on the conformity of financial statements with government accounting regulations as well as the success rate of organizational commitments and the capabilities of existing human resources (BPK, 2024).

Based on this description, this study aims to study how the understanding of accounting, the application of Government Accounting Standards, the use of information technology, and the organization's commitment to high-quality local

government financial statements, with human resource competence as a moderation variable. It is hoped that this research will help develop public sector accounting literature and help local governments improve the quality of financial statements.

THEORETICAL FRAMEWORK

Stewardship Theory

An organization, manager or manager of an organization acts as a steward who manages resources by prioritizing the interests of the organization over their personal interests (Donaldson & Davis, 1991). According to stewardship theory, managers act as stewards (Diansyah et al., 2024). Stewardship theory emphasizes the importance of the principles of responsibility, loyalty, and accountability inherent in every employee. Thus, stewardship theory is considered relevant in this study because the quality of local government financial statements must be made transparent, accurate, and accountable for the benefit of the public and the government (Utami et al., 2024). By looking at this perspective, we can see how better financial reports can be created with the help of government accounting standards, support for the use of information technology, a high level of organizational commitment, and the ability of local government apparatus. Good financial reports not only show transparent and accountable financial management, but also show that local governments are accountable to the community as the holder of the right to manage public funds.

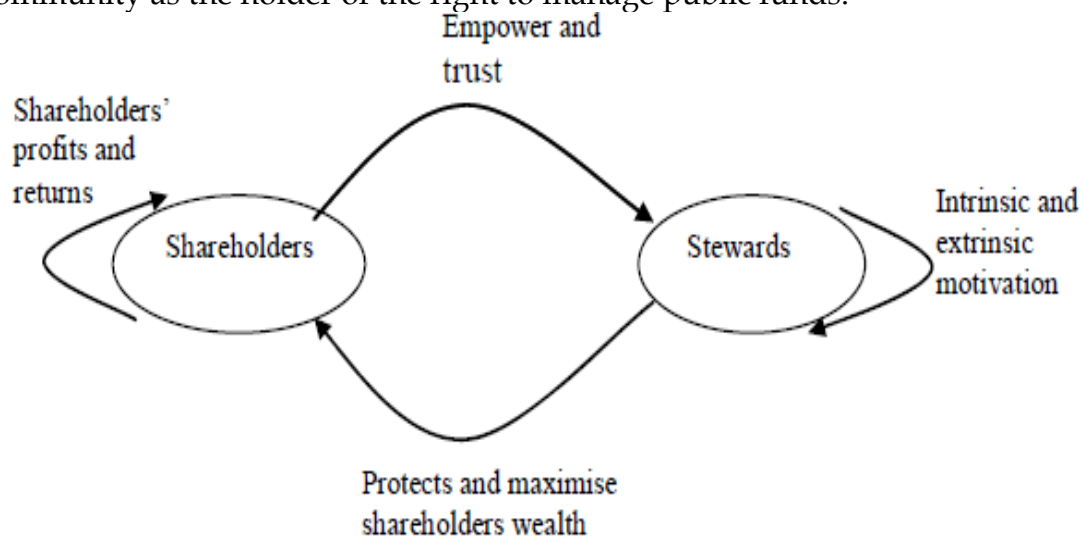


Figure 1. Stewardship Theory

Resource Based Theory

Resource-Based Theory (RBT) or Resource-Based View (RBV) was first introduced by Barney (1991) as a conceptual framework that explains how organizations can gain a sustainable competitive advantage through the use of their resources.

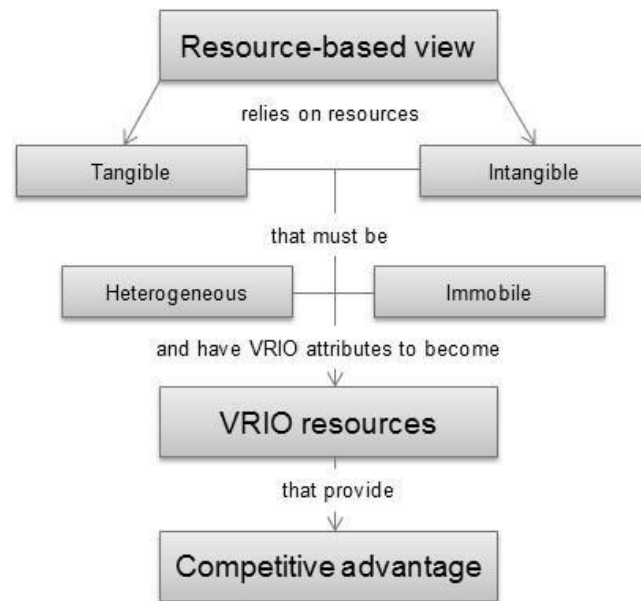


Figure 2. Resource Based View Theory (Barney, 1991)

Barney (1991) introduced *the VRIN* criteria as a condition for a resource to be able to create sustainable advantages: (1) *Valuable*, meaning that it can provide strategic benefits and increase efficiency and effectiveness; (2) *Rare* or rare, i.e. not widely owned by competitors; (3) *Inimitable* or difficult to imitate, because it is inherent in a certain process, history, or culture of the organization; and (4) *Non-substitutable* or not easily replaced by other resources. If these four criteria are met, then the organization can achieve advantages that are difficult to compete with in the long term. In the context of local governance, this theory offers the idea that the quality of financial services is not only determined by regulations or accounting systems, but also by how well the government's human resources manage capital. For example, non-transparent and dishonest financial records can negatively impact the quality of human resources, the implementation of strict government regulations, and high internal turnover rates (Widatul & Heri, 2022; Yenni et al., 2024). This theory states that human resource (HR) competencies are an important part of improving financial accuracy, transparency, and stability. Human resources who have skills, a good understanding of accounting, and the ability to implement effective government accounting standards will produce better financial reports.

Agency Theory

Jensen & Meckling (1976) classify agency theory as a contract between the owner of the company (principal) and management (agent). According to Yantiana et al. (2025), agency theory explains that conflicts between principals and agents arise due to information asymmetry, so auditors are needed as a supervisory mechanism. Company owners (principals) always want information about everything related to the business, including the management of invested funds. Therefore, accountability reports made by management as agents allow principals to get the information they need and also provide them with a way to assess the performance of agents over a certain period of time (Purba, 2023). The

existence of differences in interests between the two parties encourages agency theory (Halim & Abdullah, 2006).

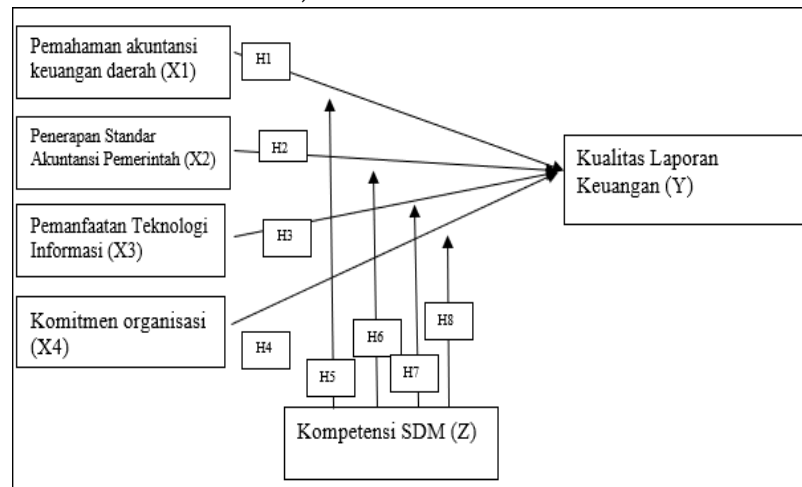


Figure 4. Frame of Mind

H1 : PAKD affects the Quality of Financial Statements

H2 : PSAP affects the Quality of Financial Statements

H3 : PTI affects the Quality of Financial Statements

H4 : KO affects the Quality of Financial Statements

H5 : Human resource competence moderates PAKD on the Quality of Financial Statements

H6 : HR Competency moderates PSAP on Financial Statement Quality H7 : HR Competency moderates PTI on Financial Report Quality

H8 : Human resource competence moderates knockout the quality of financial statements

METHODS

Research Form

This quantitative study uses statistical analysis to draw conclusions (Sugiyono, 2023). The purposive sampling method is used; the sample is selected based on certain factors, such as OPD, which is an important component in the preparation of regional financial statements; the use of information technology; and the understanding of regional financial accounting.

Population and Sample

The population in this study is all Budget Users (PA)/Budget User Powers (KPA), Financial Administration Officials (PPK-SKPD) and Expenditure Treasurers in the West Kalimantan Provincial Government.

Data Collection Methods

The data used is primary data, sourced from the results of the West Kalimantan Provincial Government OPD questionnaire.

Operational Definitions and Variable Measurements

Bastian (2006) in (Luthfya et al., 2024) stated that financial statements are very useful for showing the financial state of an entity and recording the transactions it makes. The Regional Government Financial Statements show how local government financial management is carried out, which includes administrative order and administrative compliance (Harpadalinda & Karpida, 2024). The WTP opinion given by the Financial Audit Agency on the regional financial statements shows that the financial statements presented are good and appropriate. According to Government Regulation No. 71 of 2010 and the Accounting Standards Committee (2025), financial statements are considered quality if they meet the following requirements: First, relevant means that the information in the financial statements can help users make decisions by helping them assess. Second, reliable means that the information in the financial statements is not misleading and can be compared with the previous period. Third, comparable means that the information can be compared with the previous period. Finally, easy to understand means that information in the form of terminology can be understood by users.

Independent Variables

It is a variable that triggers changes in dependent variables. Independent variables in this study include:

a. Understanding of Regional Financial Accounting

It reflects the level of individual knowledge and mastery of accounting concepts, principles, and procedures applied in public financial management at the local government level (Arsal & Firdaus, 2023). (Arsal & Firdaus, 2023) said that PKD can be obtained through formal or non-formal education levels through training and courses. Those who have an accounting background will have an easier time understanding accounting because they already know what accounting is. In addition, experienced accountant employees are needed as policy decision-makers.

b. Implementation of Government Accounting Standards

PSAP is used as a basis for compiling government financial statements because, according to Government Regulation Number 71 of 2010 concerning Government Accounting Standards, 2010; Committee on Government Accounting Standards, 2025, "Government Accounting Standards are accounting principles applied in the preparation and presentation of government financial statements." Financial statements must at least include records of financial statements, budget realization reports, and cash flow statements (Firda Rizkya A, 2024).

c. Utilization of Information Technology

PTI is a person's attitude behavior using information technology to complete tasks and improve performance is called PTI (Firda Rizkya A, 2024). In addition, information technology includes networks and computers. In accordance with Government Regulation No. 65 of 2010 concerning Regional Financial Information Systems, the central and

regional governments must develop and utilize advances in information technology to increase regional financial management capacity and provide financial information to the public. (Luthfya et al., 2024) emphasized that to increase financial management capacity and provide financial information to the public, the central and regional governments must.

d. **Organizational Commitment**

Organizational Commitment in the context of local government refers to structures or bodies formed to assist the overall supervisory and governance functions of the organization. Organizational commitment is measured using the indicators put forward by Widatul and Heri (2022), namely affective commitment, continuance, and normative commitment. The results of this study show that the three aspects of organizational commitment contribute to the encouragement of staff to prepare financial statements more carefully, on time, and in accordance with Government Accounting Standards.

Moderation Variables

The independent variable in this study is that KSDM includes the capacity of individuals, organizations, and systems to carry out functions or tasks effectively and efficiently to achieve the desired goals (F.F. Nasution et al, 2018). Human resources with experience in accounting or finance can help prepare good local government financial statements.

Regulation of the Head of the State Civil Service Agency Number 7 of 2013 establishes competency standards that are important to ensure that every employee is required to have knowledge, skills, and attitudes that are in accordance with their duties and positions. This ensures that local government human resources have the necessary abilities to do their job well.

RESULTS

Respondent Description

The results showed that the respondent data was 62 people and the primary data was 62. Respondents by gender consisted of 40 female respondents (65%) and 22 male respondents (35%). The age group over 35 years consisted of 39 respondents, or 63 percent of the total respondents, and the age group of 30-35 years consisted of 20 respondents, or 32 percent of the total respondents.

Descriptive Statistical Analysis

Before further testing is conducted, descriptive statistics are used to provide an overview of the characteristics of the research data. At this point, the total value of each variable is shown in its original state without removing invalid or unreliable question items. Thus, the entire instrument is still in its original state as the respondent filled it in.

Table 1. Descriptive Statistics

	No.	Mean	Median	Min	Max	Standard Deviation	Excess Kurtosis	Skewness
PAKD1	1	4.306	4	2	5	0.732	0.234	-0.814
PSAP1	6	4.548	5	3	5	0.559	-0.429	-0.765
PTI1	11	4.419	5	1	5	0.752	5.449	-1.814
KO1	20	4.258	4	2	5	0.739	1.084	-0.953
KSDM1	26	4.565	5	2	5	0.687	2.382	-1.617
KLK1	34	4.645	5	3	5	0.542	0.595	-1.234

The results of the descriptive statistics, presented in Table 1, show that most participants tend to give a positive assessment of the question. The mean value of the entire indicator is generally between 4.0 and 4.7. The high mean value indicates that the respondents as a whole agree to almost completely agree with the metric used as the research variable. The median value of most of the indicators is between 4 and 5, corroborating the finding that respondents' answers are concentrated in the category that received high scores. Meanwhile, the minimum value of the indicator is between 1 and 3, and the maximum value is between 5 and 6, indicating that the respondent has used all measurement scales to the fullest.

All indicators had a standard deviation value below 1, ranging between 0.446 and 0.945, which indicates that the level of variation in respondents' answers is low, which indicates that the data tends to be homogeneous and shows the same perception of the respondents towards the variables studied. Furthermore, the skewness values of most indicators indicate negative values, which indicates that the distribution of data is skewed to the left. This condition indicates that the frequency of answers with high scores is more dominant than low scores. Meanwhile, the excess kurtosis values in some indicators are still within safe limits. Descriptive statistical results show a positive level of respondent perception, as well as a relatively homogeneous data spread.

Validity and Reliability Test

Validity Test

Table 2. Convergent Validity

Variabel	Indikator	Factor Loading	Keterangan
Pemahaman Akuntansi Keuangan Daerah	PAKD1	(0.821)	Valid
	PAKD2	(0.893)	Valid
	PAKD3	(0.723)	Valid
	PAKD4	(0.859)	Valid
	PAKD5	(0.834)	Valid
Penerapan Standar Akuntansi Pemerintahan	PSAP1	(0.787)	Valid
	PSAP2	(0.862)	Valid
	PSAP3	(0.759)	Valid
	PSAP4	(0.577)	Valid
	PSAP5	(0.698)	Valid
Pemanfaatan Teknologi Informasi	PTI1	(0.716)	Valid
	PTI2	(0.639)	Valid
	PTI3	(0.554)	Valid
	PTI4	(0.621)	Valid
	PTI5	(0.648)	Valid
	PTI6	(0.822)	Valid
	PTI7	(0.663)	Valid
	PTI8	(0.751)	Valid
	PTI9	(0.551)	Valid
Komitmen Organisasi	KO1	(0.774)	Valid
	KO2	(0.877)	Valid
	KO3	(0.514)	Valid
	KO4	(0.806)	Valid
	KO5	(0.756)	Valid
	KO6	(0.846)	Valid
Kualitas Laporan Keuangan	KSDM1	(0.808)	Valid
	KSDM2	(0.711)	Valid
	KSDM3	(0.755)	Valid
	KSDM4	(0.881)	Valid
	KSDM5	(0.906)	Valid
	KSDM6	(0.751)	Valid
	KSDM7	(0.833)	Valid
	KSDM8	(0.843)	Valid

All indicators used in this study met the validity criteria, as shown by the results of the validity test of the research instruments conducted using WarpPLS. The results of the convergent validity test showed that the Average Variance Extracted (AVE) value for all latent variables exceeded the minimum limit of 0.50. This condition shows that the construction of the study can explain more than 50% variation of the constituent indicators.

Reliability Test

Table 3. Cronbach's alpha coefficient

X1	X2	X3	X4	Y	Z	Z*X1	Z*X2	Z*X3	Z*X4
0.884	0.791	0.841	0.858	0.926	0.817	1	1	1	1

According to the results of the test table 3, all instruments for each variable had a high Cronbach's alpha reliability coefficient. Cronbach's alpha values for the variables X1, X2, X3, X4, Y, Z, Z*1, Z*2, Z*3, Z*4 were 0.884, 0.791, 0.841, 0.858, 0.926, 0.817, 1, 1, 1, 1, 1. This shows that all the tools used in this study have high reliability. As a result, hypothesis testing can be continued with such reliable instruments.

Coefficient Determination Analysis

Table 4. R-Square

R-squared coefficients	0.430
Adjusted R-squared coefficients	0.344

The results of the interpretation of the R-Squared values and the Adjusted R-Squared coefficients showed that the model used could be responsible for most of the changes in the quality of the financial statements. The R-Squared coefficients of 0.430 indicated that the independent variables in this study accounted for 43% of the changes in the quality of the financial statements, and other factors not included in the study model accounted for 57.0%.

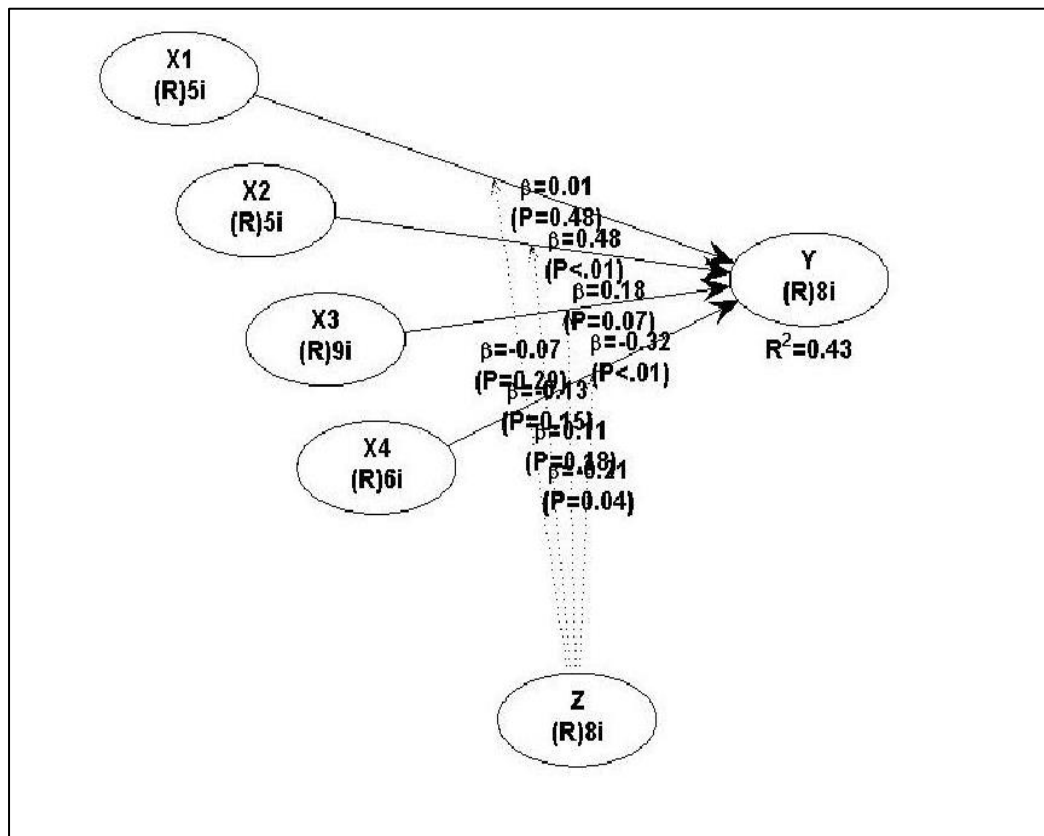


Figure 4. Coefficients

Hypothesis Test

Table 5. Test Hypothesis

	X1	X2	X3	X4	Z*X1	Z*X2	Z*X3	Z*X4
Coef.	0.005	0.48	0.177	-0.323	-0.07	-0.126	0.112	-0.213
Std.								
Error	0.127	0.108	0.119	0.114	0.124	0.122	0.122	0.118
p-value	0.483	<0.001	0.072	0.003	0.286	0.152	0.182	0.038

Based on table 4.5, there are hypothesis test results for several variables in the regression model. The following is the interpretation of these results:

The variable of Regional Financial Accounting Comprehension (X1) has a coefficient

0.005 with an error standard of 0.127. A p-value of 0.483 indicates that the X1 coefficient has no significant influence. Thus, the X1 variable has no influence on the dependent variable of Financial Statement Quality (Y)

The variable for the implementation of Government Accounting Standards (X2) has a coefficient

0.48 with a standard error of 0.108. A P-value of less than 0.05 indicates that the X3 coefficient has a significant influence on the dependent variable Quality of Financial Statements (Y)

The variable of Information Technology Application (X3) has a coefficient of 0.177 with a standard error of 0.119. The p-value of 0.072 indicates that the X4 coefficient does not have a significant influence on the dependent variable of Financial Statement Quality (Y)

The Organizational Commitment variable (X4) has a coefficient of -0.323 with a standard error of 0.114. A P-Value of 0.003 which is less than 0.05 indicates that the X3 coefficient has a significant influence on the dependent variable Financial Statement Quality (Y)

The Z*X1 Interaction variable has a coefficient of -0.07 with an error standard of 0.124. The P-value is 0.286 which indicates that Z*X1 is not statistically significant. This means that HR competence does not moderate PAKD in affecting the Quality of Financial Statements (Y)

The Z*X2 Interaction variable has a coefficient of -0.126 with an error standard of 0.122. The P-value is 0.152 which indicates that Z*X2 is not statistically significant. This means that HR competence does not moderate PSAP in affecting the Quality of Financial Statements (Y)

The Z*X3 Interaction variable has a coefficient of -0.112 with an error standard of 0.122. A P-value of 0.182 indicates that Z*X3 is not statistically significant. This means that HR competence does not moderate the Application of Information Technology in affecting the Quality of Financial Statements (Y)

The Z*X4 Interaction variable has a coefficient of -0.213 with a standard error of 0.118. The P-value is 0.038 which shows that Z*X4 has a statistical effect. This

means that HR competence is able to moderate the Organization's Commitment in influencing the Quality of Financial Statements (Y)

DISCUSSION

H1. The Effect of Regional Financial Accounting Understanding on the Quality of Financial Statements

According to the results of the analysis on how regional financial accounting affects the quality of financial statements, the results show that the first hypothesis was rejected because its p-value of 0.483, which is greater than the significance level of 0.05, indicating a relationship between the understanding of regional financial accounting and the quality of financial statements. The results show that the understanding of financial accounting in the regions is not yet sufficient to improve the quality of financial statements. This condition can be due to the fact that other elements, such as organizational policies or internal control systems, are more important than the quality of financial statements. On the other hand, Mardiasmo (2015) argues that local governments must have a strong accounting system to produce relevant, credible, and trustworthy financial statements. There was no significant improvement in the quality of financial statements due to the understanding of regional financial accounting in this study. This finding is in line with research by Ramadhan & Nurabiah (2024) and Zulhaninta & Ardhiarisca (2022) which found that PAKD does not affect the quality of financial statements because not all employees have accounting majors, accounting experience, or training. Thus, employees' understanding of accounting does not affect the quality of financial statements. Staff who have the same competencies and skills in accounting will improve accounting understanding (Ramadhan & Nurabiah, 2024).

H2. The Effect of the Implementation of Government Accounting Standards on the Quality of Financial Statements

Based on the results of the hypothesis test, there is sufficient evidence to conclude that the application of government accounting standards has an impact on the quality of financial statements; the p-value is 0.001, which indicates that the second hypothesis is accepted. The results show that improving the quality of financial statements is greatly influenced by the regular and appropriate application of government accounting standards. The financial statements made will be more reliable, relevant, and accountable as the accounting standards used improve.

To improve the quality of financial statements, accounting standards must be applied to improve the consistency, comparability, comprehensibility, relevance, and reliability of reports (Mahmudi, 2016). These results are in line with research by Dariana (2013) and Tangko et al. (2019), where the implementation of Government Accounting Standards significantly improves the quality of financial statements by ensuring consistent financial reporting standards.

H3. The Effect of Information Technology Application on the Quality of Financial Statements

The third hypothesis is rejected because the results of the hypothesis test show a p-value of 0.072, greater than 0.05, which indicates the influence of information technology on the quality of financial statements. This result shows that the quality of financial statements has not been significantly influenced by the application of information technology. It is possible that this happens because human resources do not have the ability to run the accounting information system properly or because the technology used is not up to standard.

According to research by Firda Rizkya Adeansyah (2024), three main metrics are used to measure the use of information technology in this study: devices, financial data management, and maintenance. The availability of devices and the use of software and hardware required for government activities are components of the device. The recording, classification, processing, and presentation of data is part of managing financial data itself. Self-maintenance also includes financial analysis and evaluation, as well as control and supervision such as checks and reconciliation to prevent errors and fraud. Knowing that information technology can improve the quality of financial statements, employees and governments must be motivated to use and utilize information technology to the fullest when they create financial statements. This research is in line with research by Barus et al. (2023) due to the following factors: information technology is available, but underused; financial systems are out of sync with each other, which requires manual reconciliation, resulting in poor quality financial reports. However, contrary to research conducted by (Firda Rizkya A, 2024), (Alpi & Akbar, 2024), (Erawati, 2020), (Masprayoga et al, 2025) and (Harpidalinda & Karpriana, 2024) states that the application of information technology is able to improve the quality of financial statements.

H4. The Effect of the Implementation of Organizational Commitment on the Quality of Financial Statements

The fourth hypothesis was accepted because the results of the hypothesis test showed that organizational commitment had a significant effect on the quality of financial statements, with a p-value of 0.003 which was smaller than the significance level of 0.05. This finding shows that the commitment of the apparatus to the organization is positively correlated with the quality of the financial statements produced. Organizational commitment is very important in regional financial management because the preparation of financial statements requires rigor, compliance with regulations, and moral responsibility to provide reliable and accountable financial information. This is particularly relevant with the emphasis on stewardship theory, which says that managers describe a situation in which they are not motivated by individual goals but rather focus on their main outcomes for the benefit of the organization. Therefore, this theory has a pre-designed psychological and sociological basis where executives as stewards are motivated to act according to the principal's wishes and act according to the principal's will.

Widatul and Heri (2022) propose three indicators to measure organizational commitment: affective commitment, continuance, and normative

commitment. The results show that the three dimensions of organizational commitment affect the quality of financial statements because it encourages staff to prepare financial statements more carefully, on time, and in accordance with Government Accounting Standards. This finding is in line with the research of Widatul & Heri (2022), Firda Rizkya R. (2024), and Harpadalinda et al. (2024). Therefore, corporate commitment has proven to be one of the important components in improving the quality of financial statements. Better financial report quality does not only depend on regulations and technical elements; the attitude and behavior of apparatus when carrying out their responsibilities is also important. This is contrary to the research of Ulisanti & Asrori (2021), which found that organizational commitment does not affect the quality of financial statements.

H5. The Influence of Human Resources Competence in Moderating Regional Financial Accounting Understanding on the Quality of Financial Statements

According to the results of the test on the influence of HR competence in moderating PAKD on the quality of financial statements, HR competence had a p-value of 0.286, which is greater than the significance level of 0.05. Therefore, the fifth hypothesis is rejected. This suggests that the ability of human resources has not been sufficient to show a significant relationship between the understanding of regional financial accounting and the quality of financial statements. This shows that regional financial managers have not improved the quality of financial statements, even though they know about regional financial accounting. Two metrics are used to measure the implementation of regional financial accounting (X1). This is the understanding of OPD, which includes understanding the basic concepts of government accounting and the local government accounting cycle. The results of this study contradict the stewardship theory which emphasizes that the responsibility of the apparatus is essential to improve skills and competence in preparing financial statements. The study by Ramadhan & Nurabiah (2024) found that accounting understanding of the quality of financial statements was not influenced by HR skills. However, another study (Yenni et al., 2019) found that HR skills can increase the influence of accounting understanding on the quality of financial statements.

H6. The Role of Human Resources Competence in Moderating the Influence of the Implementation of Government Accounting Standards on the Quality of Financial Statements (H6)

The sixth hypothesis was rejected because the results of the hypothesis test of the moderation of human resource competence on the application of government accounting standards on the quality of financial statements showed a p-value of 0.152, which is greater than the significance level of 0.05. This shows that the ability of human resources does not play a role as a moderation factor in the relationship between the implementation of government accounting standards and the quality of financial statements. In the OPD of West Kalimantan Province, human resource competence has not improved the quality of financial statements. This is due to the fact that the authority of the apparatus is very limited in terms of the implementation of standards. As a result, competence

functions more to support administrative processes than as a factor that determines the quality of the final results of financial statements.

Thus, although HR skills are still needed in the process of preparing financial statements, their role has not been able to significantly offset the relationship between SAP implementation and the quality of financial statements because the implementation of standards has been carried out procedurally and structurally. Previous research by Yenni et al. (2024) and Ramadhan & Nurabiah (2024) found that human resource capabilities do not affect the relationship between understanding government accounting standards (SAP) and the quality of financial statements. In contrast, new research by Yenni et al. (2019) and Taviana & Riharjo (2020) found that human resource capabilities can affect the relationship between government accounting standards (SAP) and the quality of financial statements.

H7. The Role of Human Resources Competency in Moderating the Influence of Information Technology Application on the Quality of Financial Statements (H7)

Based on the results of the hypothesis test, the seventh hypothesis was rejected due to the fact that HR competencies have a p-value of 0.182, which is greater than the significance level of 0.05, in moderating the impact of the application of information technology on the quality of financial statements. This shows that the ability of human resources is not enough to increase the impact of the application of information technology on the quality of financial statements.

Regional financial management still often focuses on administrative aspects such as data input and processing when using information technology; however, this is not followed by maximizing system features to improve the accuracy, accuracy, and reliability of financial information (Ulisanti & Asrori, 2021). As a result, information technology is not enough to improve the quality of financial statements, despite the presence of human resources. Information technology is also less effective due to its reliance on manual procedures and limited integration between information systems. In this situation, human resource competence cannot function as a link between the application of information technology and the quality of financial statements.

Ulisanti & Asrori (2021) found that HR competence did not affect the relationship between the use of information technology and the quality of financial statements. On the contrary, Harpadalinda et al.'s (2024) research found that HR competence as a moderation variable strengthened the relationship between the use of information technology and the quality of financial statements.

H8. The Role of Human Resources Competency in Moderating the Influence of Organizational Commitment on the Quality of Financial Statements (H8)

The results of the hypothesis test show that human resource competence has a p-value of 0.038, which is lower than the significance level of 0.05, in moderating the influence of organizational commitment on the quality of financial statements. Thus, the eighth hypothesis is accepted, which means that human resources are able to strengthen the relationship between organizational

commitment and financial statement quality. This shows that when the company is supported by experienced staff, commitment will have a greater impact on the quality of financial statements. Apparatus that has high competence and commitment to the organization tends to show a higher attitude of responsibility, rigor, and compliance when working on regional financial management tasks. Organizational commitment is able to take on the role of a responsible steward, according to stewardship theory.

The results of this hypothesis are in line with the research of Widatul & Heri (2022) and Ulianti Asrori (2021), who found that HR Competence Increases the Influence of Organizational Commitment on the Quality of Local Government Financial Statements. However, research by Harpadalinda et al (2024) and Yenni et al (2021) found that HR competence does not increase the influence of organizational commitment to.

CONCLUSION

This study aims to assess how the understanding of regional financial accounting, the application of Government Accounting Standards (SAP), the use of information technology, and the organization's commitment to quality local government financial statements, with human resource competence as a moderation variable. Using SEM-PLS and WarpPLS, the results of the analysis show that the use of information technology and understanding of regional financial accounting do not have a significant impact on the quality of local government financial statements. On the contrary, the use of SAP and organizational commitment have a significant impact.

Human resource competence has also been shown to control the correlation between organizational commitment and the quality of local government financial statements; however, it cannot control the correlation between other independent variables and the quality of financial statements. These results show that it is not only technical and systemic elements that affect the quality of local government financial statements, but also the level of commitment and ability of the apparatus involved in regional financial management.

ADVICE

Based on the results and conclusions of the research, the following recommendations can be proposed: First, local governments, especially the West Kalimantan Provincial Government, are expected to maintain the implementation of Government Accounting Standards through strengthening internal policies and continuous supervision to improve the reliability and accountability of financial statements. Second, OPD leaders must prioritize increasing organizational commitment through training, discipline enforcement, and the implementation of a work culture that focuses on accounting.

Third, local governments should continue to improve their human resource capabilities through continuous training and development. This should be done even though the adoption of information technology and understanding of regional financial accounting is still not significant. Fourth, future researchers may want to add other variables to the current research model, expand the

research subject to other local governments, or use different methodological methods. The goal is to gain a more comprehensive understanding of the components that affect the quality of local government financial statements.

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