The Effect of Application of Regional Financial Accounting Systems, Utilization of Information Technology, Internal Control Systems, and Government Accounting Standards on the Quality of Regional Government's Financial Reports with Human Resource Competence as Various Government (Case Study in BPKAD Semarang City)

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Abstract- This study aims to examine the effect of the application of regional financial accounting systems, the use of information technology, internal control systems, and government accounting standards on the quality of regional financial reports with human resource competence as a moderating variable at BPKAD Semarang City.

This study uses a quantitative approach. The data used by researchers in this study is primary data. Sources of data used are the results of filling out questionnaires by respondents. Respondents in this study were employees of the Regional Financial and Asset Management Agency (BPKAD) Semarang City. Of the 120 questionnaires distributed, only 110 were returned and could be processed. The output of this research is the application of regional accounting systems, utilization of information technology, internal control systems, government accounting standards, and human resource competencies that have a positive and significant impact on the quality of regional government financial reports.

I. INTRODUCTION

Public sector organizations in Indonesia are now marked by the emergence of the phenomenon of strengthening accountability demands on public organizations, both at the center and at the regions. Concrete efforts to realize transparency and accountability in government financial management, both central and local governments, are to submit accountability reports in the form of financial reports. This effort is a form of accountability for the administration of government as regulated by Law Number 17 of 2003 concerning State Finances and Law Number 32 of 2004 concerning Regional Government. Government financial

reports produced must comply with the principles of a timely manner and are prepared in accordance with Government Accounting Standards in accordance with Government Regulation Number 24 of 2005.

The phenomenon that occurs in the report on the results of the audit of the Supreme Audit Agency (BPK) which has examined a number of financial statements of the Semarang City Government in 2016. The BPK has found weaknesses in the internal control system in preparing financial reports and non-compliance with compliance testing with laws and regulations at the City Government. Semarang. The main findings are as follows:

a. Inadequate control of Livestock Receivables, the Agriculture Service, among others, has not separated the principal and interest returns, and the balance of receivables does not show the true value.
b. Inadequate management of fixed assets, among others, capitalization of rehabilitation assets of road buildings, irrigation and networks to their parent assets has not been carried out adequately, so the calculation of Expense and Accumulated Depreciation of Fixed Assets is not accurate.
c. The control and management of BOS funds at the Education Office is not adequate because the BOS Manager does not carry out adequate verification of the Cash data at the BOS Treasurer for schools.
d. The use of 8 Bus Rapid Transit BLU UPTD Mangkang Terminals in Corridors III and IV does not comply with the provisions, resulting in payments that have no legal basis and an overpayment of Rp 192,316,990.50.
e. The provision of incentives for local tax collection was not in accordance with the provisions, resulting in an overpayment of Rp. 282,470,858.77 due to the PPh Allowance component in the calculation.

This is inseparable from Human Resources which is human capital in an organization or company. Employees with high human capital are more likely to provide consistent and highly competent services. The existence of human resources in an organization is a valuable asset for the organization itself. The success of an organization is determined by the quality of the people in the organization.

Therefore, individual performance in the organization is a way to increase the productivity of the organization itself. The failure experienced by human resources to understand and apply accounting knowledge will have an impact on financial reports, such as errors in reports made with standards set by the government, so that the quality becomes poor (Soimah, 2014).

The accounting system used in local government accounting is a decentralized system. Decentralization is the transfer of authority or distribution of power for government planning, management, and decision makers from the national level to the regional level (Bastian: 2006).

Research conducted by Asysyihatul Latifah (2017) shows that the application of regional financial accounting standards has no significant effect on the quality of local government financial reports. Because the financial accounting system used is not optimal, therefore the recording process has not been fully recorded based on the chronology of what happened. This causes the financial accounting system to be less optimized to produce quality financial reports.

Utilization of information technology is the processing, processing, and dissemination of data obtained from combining computer equipment with telecommunications (Jurnali and Supomo, 2002). In the explanation of Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems, it is stated that in order to follow up on the implementation of the development process in line with the principles of good governance, the government and local governments are obliged to develop and utilize advances in information technology to improve their capabilities. manage regional finances, and distribute regional financial information to public services.

One of the things that affect the quality of local government financial report information is the internal control system. The internal control system consists of policies and procedures implemented to achieve targets and guarantee or provide reliable financial reports and ensure compliance with applicable laws and regulations.

Government Accounting Standards are accounting principles that are applied to prepare and present government financial statements (Bastian, 2007).

Based on the description above, the problem of this research is how the influence of Human Resources, regional financial accounting information systems, utilization of information technology, internal control systems and government accounting standards on the quality of regional financial reporting at the Semarang City Government BPKAD. The purpose of this study was to examine and analyze the effect of HR, SAKD, information technology, SPI and SAP on the quality of regional financial reporting at the Semarang City Government BPKAD.

II. LITERATURE REVIEW

Agency Theory

Jensen and Meckling (1976) define agency theory as the relationship between the agent (management of a business) and the principal (business owner). In an agency relationship, there is a contract in which one or more people (principal) orders another person (agent) to perform a service on behalf of the principal and authorizes the agent to make the best decision for the principal.

Financial Statements

Financial statements are records of an entity's information in an accounting period that can be used to describe the performance of that entity. Financial statements are structured reports regarding the financial position and transactions carried out by a reporting entity. Financial statements can be said as data, it can also be said as information. Data can turn into information if it is changed in a context that provides meaning. Specifically, the purpose of government financial reporting is to provide information that is useful for decision making.

Human Resources Competence

Human resource competence is the ability of a person in an organization or a system to perform its functions and authorities to achieve goals effectively and efficiently (Ihsanti, 2014).

Regional Financial Accounting System

The regional financial accounting system is a series of procedures starting from the process of collecting data, recording, summarizing, to financial reporting for accountability for the implementation of the APBD which can be done manually or using a computer application (Permendagri no.59 of 2007).

Utilization of Information Technology

Utilization of information technology is seen as very helpful in producing quality financial reports. Local governments with the help of tools to support the implementation of activities or work such as computer hardware and other software so that the implementation of work is more efficient and more timely for the presentation of local government financial reports.

Internal Control System

The internal control system is a way to direct, monitor, and measure the resources of an organization, and plays an important role in preventing and detecting fraud.

Government Accounting Standards

Based on Government Regulation of the Republic of Indonesia No. 71 of 2010, Government Accounting Standards (SAP) are defined as accounting principles applied in the preparation and presentation of government financial statements that have legal force to improve the quality of government financial reports in Indonesia.

Hypothesis Development
The Influence of the Implementation of the Regional Financial Accounting System on the Quality of Local Government Financial Reports

The regional financial accounting system is a series of procedures starting from the process of collecting data, recording, summarizing, to financial reporting in the context of accountability for the implementation of the APBD which can be done manually or using computer applications (Permendagri No. 59 of 2007). In addition, the regional financial accounting system is an information system that helps the process of recording and reporting regional budgets or finances.

This is supported by previous research by As Syifa Nurillah, Dul Muid (2014), Nur Laila Yuliani and Rahmawati Dwi Agustini (2016) and Komang Agus Sadu Wibawa, Ni Kadek Sinarwati, Gede Adi Yuniarta (2017) which shows that the application of The regional financial accounting system has a significant positive effect on the quality of local government financial reports. This means that the higher the application of the regional financial accounting system, the higher the quality of financial reports.

H1: The application of the regional financial accounting system has a significant positive effect on the quality of local government financial reports.

The Effect of Information Technology Utilization on the Quality of Local Government Financial Reports

Based on agency theory, that the use of information technology ha a positive effect on the quality of local government financial reports where with the help of sophisticated technological tools such as computer hardware and software used for making financial reports, the implementation of work is more efficient and more timely for the presentation of financial statements. local government.

This is supported by previous research by As Syifa Nurillah, Dul Muid (2014), Nur Laila Yuliani and Rahmawati Dwi Agustini (2016) and Komang Agus Sadu Wibawa, Ni Kadek Sinarwati, Gede Adi Yuniarta (2017) which states that the utilization of Information technology has a significant positive effect on the quality of local government financial reports. This means that the higher the use of information technology, the quality of financial reports will also be higher.

H2: The use of information technology has a significant positive effect on the quality of local government financial reports.

The Effect of the Internal Control System on the Quality of Local Government Financial Reports

The internal control system consists of policies and procedures designed to provide management with reasonable assurance that the company has achieved its goals and objectives. The internal control issued by COSO consists of 5 (five) components, namely the control environment, risk assessment, control activities and information and communication and monitoring.

This is supported by research that has been done previously by Komang Agus Sadu Wibawa, Ni Kadek Sinarwati, Gede Adi Yuniarta (2017), Desmaria Puji Kesuma, Choirul Anwar, Darmansyah (2017) and Liziana Widari, Sutrisno (2017) stated that the internal control system has an effect on significant positive on the quality of local government financial reports. This means that the higher the internal control system, the higher the quality of financial reports.

H3 : The internal control system has a significant positive effect on the quality of local government financial reports.

The Effect of Government Accounting Standards on the Quality of Local Government Financial Reports

Based on agency theory, that government accounting standards have a positive effect on the quality of local government financial reports where in making and reporting government finances apply government accounting standards well, then government implementation is structured and in accordance with applicable guidelines and produces quality and accurate financial reports for accountable.

This is supported by previous research by Asysyhatul Latifah, Daniel Kartika Adhi and Yohanes Suhardjo (2013), Komang Agus Sadu Wibawa, Ni Kadek Sinarwati, Gede Adi Yuniarta (2017), M Khoirul Abidin, Afifudin and Junaidi (2018) and Nur Laila Yuliani and Rahmawati Dwi Agustini (2016) who state that government accounting standards have a significant positive effect on the quality of local government financial reports.

H4 : Government accounting standards have a significant positive effect on the quality of local government financial reports.

The Influence of Human Resource Competence on the Quality of Local Government Financial Reports

Based on agency theory, that human resource competence has a positive effect on the quality of local government financial reports where the better the institution or

company is good, indicated by the competence of good human resources, so that it can realize the goals of the institution or company well, effectively, and efficiently.

This is supported by previous research by As Syifa Nurillah, Dul Muid (2014), Komang Agus Sadu Wibawa, Ni Kadek Sinarwati, Gede Adi Yuniarta (2017) and M Khoirul Abidin, Afifudin and Junaidi (2018) which stated that competence Human resources have a significant positive effect on the quality of local government financial reports. This means that the higher the competence of human resources, the quality of financial reports will also be higher.

Based on the existing theoretical framework and research results indicate that there is a possibility that Human Resource Competence can strengthen the influence of the Application of Regional Financial Accounting Systems, Utilization of Information Technology, Internal Control Systems, and Government Accounting Standards on the Quality of Regional Government Financial Reports.
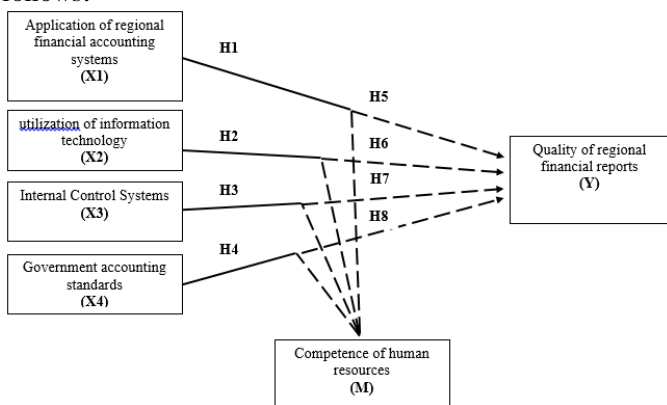
H5: Human Resource Competence strengthens the positive influence of the application of regional financial accounting systems on the quality of local government financial reports.

H6: Human Resource Competence strengthens the positive influence of the use of information technology on the quality of local government financial reports.

H7: Human Resource Competence strengthens the positive influence of the internal control system on the quality of local government financial reports.

H8: Human Resource Competence strengthens the positive influence of government accounting standards on the quality of local government financial reports.

In this study, the simple flow can be described as follows:

III. RESEARCH METHOD

This study uses a quantitative approach. The object of this research is the Regional Financial and Asset Management Agency (BPKAD) of Semarang City. This study was conducted to see the relationship between the independent variables, namely the competence of human resources, the application of regional financial accounting systems, the use of information technology, internal control systems and government accounting standards on the dependent variable, namely the quality of local government financial reports.

The population used in this study were employees at the Regional Financial and Asset Management Agency (BPKAD)

of Semarang City as many as 120 employees. The sampling technique used is purposive sampling, which is the method of taking research samples based on certain criteria. The samples used in this study are:

1. Employees who carry out accounting or financial administration functions at BPKAD Semarang City.
2. Have a minimum working period of one year in the period of preparing financial statements.

This type of research data is primary data, namely research data obtained or collected directly from original sources without intermediaries. Primary data sources were obtained from answers to questionnaires distributed to respondents. Data was collected by survey method using a questionnaire. The questionnaire is made in the form of using a Likert scale.

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + \beta 5M + \beta 6X1X2X3X4X5M + e$$

Information:

Y = quality of local government financial reports

α = constant

$\beta 1$ = regression coefficient of regional financial accounting system implementation

$\beta 2$ = regression coefficient of information technology utilization

$\beta 3$ = internal control system regression coefficient

$\beta 4$ = government accounting standard regression coefficient

$\beta 5$ = regression coefficient of human resource competence

$\beta 6$ = cumulative regression coefficient

$X1$ = variable of regional financial accounting system implementation

$X2$ = information technology utilization variable

$X3$ = internal control system variable

$X4$ = government accounting standard variable

M = human resource competence variable as moderator variable e = confounding variable

IV. DATA ANALYSIS RESULTS

Table 4.1 Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Human resource competence	110	4	15	10,17	2,650
Application of regional financial accounting system	110	3	15	10,93	2,801
	110	4	15	11,35	2,935
Utilization of information technology	110	4	15	10,48	2,664
	110	6	20	14,33	3,548
Internal control system	110	3	15	11,15	2,801
Government accounting standards					
Quality of local government financial reports					

Based on the table above, it can be seen that the competency variable of human resources with 110 respondents has a minimum value of 4, a maximum value of 15, an average value of 10.17 and a standard deviation of 2.650. Variable Implementation of the regional financial accounting system with 110 respondents has a minimum value of 3, a maximum value of 15, an average value of 10.93, and a standard deviation of 2.801. The variable of information technology utilization with 110 respondents has a minimum value of 4, a maximum value of 15, an average value of 11.35, and a standard deviation of 2,935. Variable Internal control system with 110 respondents has a minimum value of 4, a maximum value of 15, an average value of 10.48, and a standard deviation of 2.664. The government accounting standard variable with 110 respondents has a minimum value of 6, a maximum value of 20, an average value of 14.33, and a standard deviation of 3.548. The variable quality of local government financial reports with 110 respondents has a minimum value of 3, a maximum value of 15, an average value of 11.15, and a standard deviation of 2.801.

Validity test

Table 4.2 Validity Test

Statement	Factor Loading	Criteria
Human Resources Competence 1	0,879	Valid
Human Resources Competence 2	0,904	Valid
Competency of Human Resources 3	0,859	Valid
Application of regional accounting system1	0,901	Valid
Application of regional accounting system2	0,921	Valid
Application of regional accounting system3	0,849	Valid
Utilization of Information Technology 1	0.930	Valid
Utilization of Information Technology 2	0.957	Valid
Utilization of Information Technology 3	0.936	Valid
Internal Control System1	0.895	Valid
Internal Control System2	0.945	Valid
Internal Control System3	0.868	Valid
Government Accounting Standards1	0.895	Valid
Government Accounting Standards2	0.929	Valid
Government Accounting Standards3	0.920	Valid
Government Accounting Standards4	0.879	Valid
Quality of Local Government Financial Reports1	0.902	Valid
Quality of Local Government Financial Reports12	0.913	Valid
Quality of Local Government Financial Report13	0.947	Valid

Based on table 4.2 above, all statements related to the competency variable of human resources, application of regional financial accounting systems, utilization of information technology, internal control systems, government accounting standards, and the quality of local government financial reports are declared valid, with the factor loading value of each statement more than of 0.5.

Table 4.3 Reliability Test

Variable	Cronbach Alpha	Criteria
Human Resources Competence	0.855	Reliable
Application of regional accounting system	0.870	Reliable
Utilization of Information Technology	0.935	Reliable
Internal Control System	0.882	Reliable
Government Accounting Standards	0.926	Reliable
Quality of Local Government Financial Reports	0.909	Reliable

Source: primary data processed

Based on table 4.3 above, the reliability test shows that all research variables have a Cronbach Alpha greater than 0.6, so it can be assumed that the instrument in this study is reliable and feasible to use.

Table 4.4 One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		73
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1,31575876
Most Extreme Differences	Absolute	.107
	Positive	.061
	Negative	-.107
Kolmogorov-Smirnov Z		.107
Asymp. Sig. (2-tailed)		.303
a. Test distribution is Normal.		
b. Calculated from data.		

Based on table 4.4 above, the residual produces the Asymp value. Sig. 0.303 above the limit value of 0.05. This means that the data is normally distributed.

Table 4.5 Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Human Resources Competence	.268	3.732
	Application of Regional Accounting System	.135	7.391

Model	B	Std. Error (t)	Sig.
Utilization of Information Technology	.267	3.745	
Internal Control System	.223	4.479	
Government Accounting Standards	.140	7.139	

a. Dependent Variable: Quality of Local Government Financial Reports

Source: primary data processed

Based on the results of table 4.5 above, it shows that the independent variables: human resource competence, application of regional financial accounting systems, utilization of information technology, internal control systems, and government accounting standards have a VIF value less than 10 and a tolerance value greater than 0, 10, so it can be concluded that there is no multicollinearity between independent variables in the regression model.

Table 4.6 Heteroscedasticity test

Coefficientsᵃ

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.608	.355		4.525	.000
Human Resources Competence	.028	.058	.087	.473	.637
Application of Regional Accounting System	-.018	.078	-.060	-.230	.819
Utilization of Information Technology	.034	.053	.121	.652	.516
Internal Control System	-.095	.063	-.304	-1.501	.137
Government Accounting Standards	-.005	.060	-.022	-.085	.932

a. Dependent Variable: RES2

Source: primary data processed

Based on the results of table 4.6 above, it produces significant values for all models from one to six models of variables above the critical value of 0.05 (5%), so it can be concluded that all variables are free from heteroscedasticity problems.

Table 4.7 Multiple Linear Regression Analysis

Coefficientsᵃ

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0.362	.413		12.977	.000
X1	.017	.014	.294	1.210	.229
X2	.025	.010	.430	2.453	.016
X3	.016	.012	.269	1.398	.165
X4	.006	.010	-.149	-.665	.507

a. Dependent Variable: Y

Source: primary data processed

a. Model 1

$$Y = \alpha + \beta_1 X1 + \beta_2 X2 + \beta_3 X3 + \beta_4 X4 + e$$

Result:

Y = 0.362 + 0.017 Application of Regional Accounting System + 0.025 Utilization of Information Technology + 0.016 Internal Control System + 0.006 Government Accounting Standard + ε

b. Model 2:

$$Y = \alpha + \beta_1 X1M + \beta_2 X2M + \beta_3 X3M + \beta_4 X4M + e$$

Result:

Y = 0.661 + 0.308 Regional Accounting System Implementation + 0.203 Information Technology Utilization + 0.281 Internal Control System + 0.132 Government Accounting Standards + ε

Table 4.8 Coefficient of Determination Test

Model 1 Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.830ᵃ	.689	.678	1.595

a. Predictors: (Constant), X4, X2, X3, X1

Model 2 Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.882ᵃ	.778	.770	1.348

a. Predictors: (Constant), X4M, X2M, X3M, X1M

Source: primary data processed

Based on table 4.8, it shows the Adjusted R2 value of 0.689 to 0.778, meaning that Human Resource Competence strengthens the influence of Government Accounting Standards, Utilization of Information Technology, Internal Control Systems, and Application

of Regional Accounting Systems on the Local Government Financial Report Quality variable from 69% to 78% . This means that there is a strong influence of all dependent variables on the independent variables. And, the remaining 22.0% (100% - 77.0%) is explained by other variables outside the model.

Table 4.9 F test

ANOVAb

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	669.636	4	167.409	92.158	.000ᵃ
	Residual	190.737	105	1.817		
	Total	860.373	109			

a. Predictors: (Constant), X4M, X2M, X3M, X1M

b. Dependent Variable: Y

ANOVAᵇ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	593.168	4	148.292	58.272	.000ᵃ
	Residual	267.204	105	2.545		
	Total	860.373	109			

a. Predictors: (Constant), X4, X2, X3, X1

b. Dependent Variable: Y

Source: primary data processed

From table 4.9, the F test obtained an F value of 58.272 to 92.158 with sig. = 0.000 below the critical value of 0.05, this proves that the research model: The Effect of the Implementation of Regional Financial Accounting Systems, Utilization of Information Technology, Internal Control Systems, and Government Accounting Standards on the Quality of Local Government Financial Reports With Human Resource Competence as Variables Moderating (Case Study at BPKAD Semarang City) is a fit research model.

Table 4.10 T test

Coefficientsᵃ

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	0.362	.413		12.977	.000
	X1	.017	.014	.294	1.210	.229
	X2	.025	.010	.430	2.453	.016
	X3	.016	.012	.269	1.398	.165
	X4	.006	.010	-.149	-.665	.507

Coefficientsᵃ

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	0.362	.413		12.977	.000
	X1	.017	.014	.294	1.210	.229
	X2	.025	.010	.430	2.453	.016
	X3	.016	.012	.269	1.398	.165
	X4	.006	.010	-.149	-.665	.507

a. Dependent Variable: Y

Source: primary data processed

The Influence of the Implementation of Regional Accounting Systems on the Quality of Local Government Financial Reports

From the calculation results, the significance value of the Regional Accounting System Implementation variable on the Quality of Local Government Financial Reports is 0.229. If the significance value is < 0.05, it means that the variable of the Regional Accounting System Application does not statistically have a significant effect on the Quality of Local Government Financial Reports. Thus, it can be concluded that H1 is rejected.

The Effect of Utilization of Regional Information Technology on the Quality of Local Government Financial Reports

From the calculation results, the significance value of the Information Technology Utilization variable on the Quality of Local Government Financial Reports is 0.016. If the significance value is <0.05, it means that the Information Technology Utilization variable has a statistically significant positive effect on the Quality of Local Government Financial Reports. Thus, it can be concluded that H2 is accepted.

The Effect of the Internal Control System on the Quality of Local Government Financial Reports

From the calculation results, the significance value of the Internal Control System variable on the Quality of Local Government Financial Reports is 0.165. If the significance value is <0.05, it means that the Internal Control System variable does not statistically affect the Quality of Local Government Financial Reports. Thus, it can be concluded that H3 is rejected.

The Effect of Government Accounting Standards on the Quality of Local Government Financial Reports

From the calculation results, the significance value of the Government Accounting Standards variable on the Quality of Local Government Financial Reports is 0.507. If the significance value is <0.05, it means that the Government Accounting Standards variable does not statistically affect the Quality of Local Government Financial Reports. Thus, it can be concluded that H4 is rejected.

The Influence of Human Resource Competence that Strengthens the Influence of the Implementation of Regional Accounting Systems, Utilization of Regional Information Technology, Internal Control Systems, and

Government Accounting Standards on the Quality of Local Government Financial Reports

From the calculation results, the significance value of the Regional Accounting System Implementation variable on the Quality of Local Government Financial Reports is 0.013. If the significance value <0.05, it means that the variable of the Regional Accounting System Application has a statistically significant positive effect on the Quality of Local Government Financial Reports. Thus, it can be concluded that H5 is accepted.

From the calculation results, the significance value of the Information Technology Utilization variable on the Quality of Local Government Financial Reports is 0.018. If the significance value is <0.05, it means that the Information Technology Utilization variable has a statistically significant positive effect on the Quality of Local Government Financial Reports. Thus, it can be concluded that H6 is accepted.

From the calculation results, the significance value of the Internal Control System variable on the Quality of Local Government Financial Reports is 0.005. If the significance value <0.05, it means that the Internal Control System variable has a statistically significant positive effect on the Quality of Local Government Financial Reports. Thus, it can be concluded that H7 is accepted.

From the calculation results, the significance value of the Government Accounting Standards variable on the Quality of Local Government Financial Reports is 0.135. If the significance value is <0.05, it means that the Government Accounting Standards variable does not statistically affect the Quality of Local Government Financial Reports. Thus, it can be concluded that H8 is rejected

V. CONCLUSION

Based on the results of the analysis that has been done, it can be concluded that:

1. In the second hypothesis, the test results with multiple regression indicate that the application of the regional accounting system has a positive and significant effect on the quality of regional government financial reports. This indicates that the more accurate and precise information is available, the more relevant, reliable, and understandable the results of the financial statements will be.

2. The third hypothesis in the test results with multiple regression shows that the use of information technology has a positive and significant effect on the use of information technology. This shows that the higher the Semarang City BPKAD employees in utilizing Information Technology, the higher the quality of Local Government Financial Reports.

3. The fourth hypothesis in the test results with multiple regression shows that the Internal Control System has a positive and significant influence on the Quality of Local Government Financial Reports. This shows that the higher the Internal Control System implemented by the Semarang City BPKAD employees, the higher the Quality of Local Government Financial Reports.

4. The fifth hypothesis in the test results with multiple regression shows that Government Accounting Standards have a positive and significant influence on the Quality of Local Government Financial Reports. This shows that the better the Government Accounting Standards applied

by the Semarang City BPKAD employees, the better the Quality of Local Government Financial Reports will be.

5. The first hypothesis in the test results with multiple regression shows that Human Resource Competence has a positive and significant influence on the Quality of Local Government Financial Reports. This means that the greater the Human Resource Competence of the Semarang City BPKAD employees, the higher the Quality of Local Government Financial Reports.

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