THE EFFECT OF INTERNAL CONTROL SYSTEM AND HUMAN RESOURCES QUALITY ON THE QUALITY OF FINANCIAL STATEMENTS WITH THE UTILIZATION OF INFORMATION TECHNOLOGY AS A MODERATING VARIABLE

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***Abstract*—**This study aims to examine and analyze the effect of the internal control system and the quality of human resources on the quality of financial statements with utilization information technology as a moderating variable. The type of research is survey research. The research population is the village head, treasurer, and village community leaders in Sirenja District, Donggala Regency, and the number of samples is 39 respondents. Sampling is based on the saturated sample method. The hypothesis testing used is a moderate regression test. Partial hypothesis testing shows that two independent variables, namely the internal control system and the quality of human resources, significantly affect financial statements' quality. The utilization of information technology moderates every relationship between the internal control system and the quality of human resources to the quality of financial statements.

Keywords*—International Control System, Human Resources Quality, Quality of Financial Statements, Utilization of Technology Information*

I. INTRODUCTION

An appropriate governance system for an organization or institution or good corporate governance (CCG) is necessary, especially in the current era of globalization. A good governance system shows that performance is going well so that it can produce results that align with the institution's goals. Every public institution is required to provide clear and transparent information to the public. As a minor government institution, a village is a community unit with its government system. It is also responsible for carrying out financial management through its duties and functions based on a plan discussed and approved by the village government [1]. In addition to applying the principle of accountability, the village financial system that is managed must be implemented in a transparent, participatory, orderly and budgetary manner so that each government can foster the community, carry out the development that the government has planned to create a prosperous village community [2], [3].

The village government has the right to manage village finances and assets, so it must compile its financial statements fairly, transparently, and responsibly and be responsible for the activities carried out [3]. The components of village financial reports are reports on the implementation of the Village Revenue and Expenditure Budget, activity realization reports, accountability reports on the implementation of the Village Revenue and Expenditure Budget, and reports on the realization of the Village Revenue and Expenditure Budget. use of village funds and village-owned wealth reports [4]. Reports on Village Financial Management Results are a form of performance accountability to the community in accordance with Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018 concerning Guidelines for Village Financial Management [5]. Each village presents financial reports that must be of high quality and accountable to the community [6], [15], [17].

Various factors can affect the quality of financial reports, namely the existence of an internal control system. In addition, the utilization of information technology and the quality of human resources who carry out their duties and responsibilities have previously been provided with adequate education, training, experience, and skills. To implement an accounting system, qualified human resources will better understand accounting logic [7], [8], [9].

The quality of financial statements is data that is free from distorted knowledge and material errors, shows all facts reasonably, and can be verified [11], [12], [16]. The quality of financial statements is the ability of the information presented in the financial statements to be understood and meet the needs of its users in decision-making [10,] [12], [14]. The quality of financial statements is a characteristic that must achieve in financial information to be useful for users. By accounting for all transactions during a specific period, financial statements provide information to determine economic decisions, so financial statements must meet the quality requirements of financial

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statements [19]. In accounting standards, the conditions that must be met in the quality of financial statements are relevant, reliable, comparable, and easy to understand [18].

The case encountered by researcher when conducting a direct interview with one of the village assistants named Mrs. Ice Trisnawati, namely she said that the financial reports prepared by the village still often received a warning from the Government Internal Supervisory Apparatus (APIP) because the accountability report the Village Revenue and Expenditure Budget the lack of attached evidence of transactions during the reporting period that supports the reliability and fairness of the village financial statements. This is because the quality of human resources owned by village officials who manage financial reports is still minimal; they do not have an adequate accounting education background, they only have a high school educational background, and also the utilization of information technology in Lompio village is not optimal and still have a network that is not good so that this affects the presentation of financial statements.

The internal control system is not working properly, allowing irregularities and leaks to occur in the financial statements, which indicates that the financial reports do not meet the quality characteristics. Therefore, the internal control system in financial reports is essential to pay attention to achieve efficiency and effectiveness and prevent state losses for the benefit of society and the region [26]. Professional state apparatus is not only required to have the capacity of expertise and high moral responsibility but also to serve the community and have and can integrate within themselves the technical skills needed to carry out their work [27].

The quality of human resources is the ability of human resources to carry out the duties and responsibilities given to them with sufficient knowledge, skills, and attitudes. Employees who need help understanding their duties or responsibilities and have obstacles in data processing also affect the presentation of financial reports. Human resources owned by the government, in their duties and functions, often need higher morale directed at providing excellent service to the community. Suppose the human resources implementing the accounting system do not have one of the necessary qualities. In that case, obstacles may arise in carrying out the accounting function. In the end, accounting information is the product of the accounting system and will be of poor quality. The information generated, including the reliability of the information, is of little or no value. One of the goals of government agencies is to produce quality financial reports as a source of information often used by users of financial statements [22].

The development of information technology will make it easier for someone to carry out their activities and work [28]. Inadequate capacity does not necessarily result in reliable financial reports if it is not supported by information technology. With the availability of information technology that continues to develop, it is hoped that it will assist in making and compiling quality and timely financial reports [29].

The hypothesis in this study is:

H1= Internal control system has a positive and significant on the quality of financial statements

H2= Quality of human resources has a positive and significant effect on the quality of financial statements

H3= Internal control system, and quality of human resources has a positive and significant effect on the quality of financial statements

H4= Utilization of information technology moderates the relationship of the internal control system to financial statements quality

H5= Utilization of information technology moderates the relationship quality of human resources to financial statements quality

II. RESEARCH METHOD

The objects in this research are internal control systems, quality of human resources, utilization of information technology, and quality of financial statements. Survey research methods with types of data are qualitative and quantitative. Primary and secondary data sources were collected through questionnaires, interviews, literature studies, and documentation. The total population is 39 people from 13 village offices in Sirenja District, Donggala Regency, and the sampling technique used is saturated sampling (census).

III. RESULTS AND DISCUSSION

A. Normality Test

The normality test aims to test whether, in the regression model, the confounding or residual variables have a normal distribution. This study uses the normality test *One sample Kolmogrof Smirnov-Test* with the criteria, if the probability value is > 0.05, then the regression model meets the assumption of normality, but on the contrary, if the data has a probability value <0.05 (significance level 5%), then the regression model does not meet the assumption of normality.

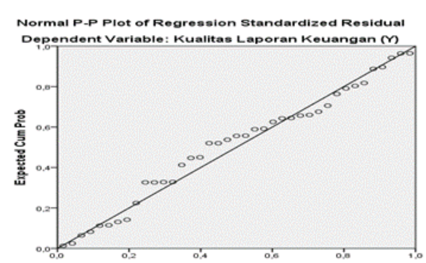

Fig. 1. Normality Test Results

Based on the normal probability plot graph display, data spread around the diagonal line and following the direction of the diagonal line or the histogram graph showing a normal distribution pattern, then the regression model has met the assumption of normality. This is also supported by statistical tests by conducting the Kolmogorov-Smirnov test. This test is done by entering the residual value in the non-parametric test.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Predicted Value
N		39
Normal Parameters[a,b]	Mean	38,0769231
	Std. Deviation	4,52741062
Most Extreme Differences	Absolute	,113
	Positive	,113
	Negative	-,073
Kolmogorov-Smirnov Z		,707
Asymp. Sig. (2-tailed)		,700

a. Test distribution is Normal.
b. Calculated from data.

Fig. 2. Normality Test Results

As can be seen in Fig. 2 that the Kolmogorov-Smirnov value is 0.700, where this number is greater than 0.05, and the residual value in this regression is normally distributed.

B. Multicollinearity Test

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-2,692	2,062		-1,306	,200
	Sistem Pengendalian Intern (X1)	,353	,092	,336	3,839	,000
	Kualitas Sumber Daya Manusia (X2)	,766	,102	,659	7,532	,000

a. Dependent Variable: Kualitas Laporan Keuangan (Y)

Collinearity Statistics Tolerance	Collinearity Statistics VIF
,267	3,746
,267	3,746

Fig. 3. Multicollinearity Test Results

Based on Fig. 3 that the data in this study does not have a multicollinearity problem. Because each variable shows a tolerance value of more than 0.10 and a VIF value of less than 10. The Internal Control System variable has a tolerance value of 0.267 and a VIF of 3.746 and the Human Resources Quality Variable has a tolerance value of 0.267 and a VIF of 3.746.

C. Heteroscedasticity Test

Heteroscedasticity test aims to test whether, in a regression model, there is an inequality of variance from the residuals of one observation to another. If the variance of the residual from one observation to another observation remains, it is called homoscedasticity and if the variance is different it is called heteroscedasticity.

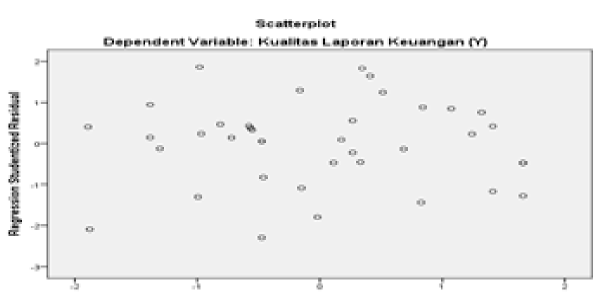

Fig. 4. Heteroscedasticity Test Results

A good regression model is that there is no heteroscedasticity. To test heteroscedasticity in this study, it was done by looking at the scatterplot graph between the dependent variable (ZPRED) and the independent variable (SRESID) [23] with the premise that:

1. If there is a certain pattern listed as points, which form a certain regular pattern (wavy, widen, then narrow), then heteroscedasticity occurs
2. If there is no clear pattern, and the points spread above and below 0 on the Y axis, then there is no heteroscedasticity.

D. Multiple Linear Regression Analysis

The output of the SPSS for windows program shows the results of multiple regression in Table 1. Based on the regression coefficient values obtained from the results of the multiple linear regression analysis, then it is entered into the multiple regression equation models with the following formula:

$$Y = (-2.692) + 0.353X1 + 0.766X2 + e \quad (1)$$

1. The constant value (a) of -2,692 illustrates that if the independent variable (X1, X2) remains or does not change (zero value), then the going concern principle is -2,692.
2. The regression coefficient for X1 (Internal Control System) is 0.353 and is positive. This means that every one unit change in the Internal Control System variable with the assumption that the other variables are fixed, then the Quality of Financial Reports will increase by 0.353.
3. The regression coefficient for X2 (Quality of Human Resources) is 0.766 and is positive. This means that for every one unit change in the quality of human resources with the assumption that the other variables are constant, the quality of financial statements will increase by 0.766.

TABLE I. RESULTS OF MULTIPLE LINEAR REGRESSION ANALYSIS

Independent Variable	**Regression Coefficient**	**t-count**	**Sig.**
Internal Control System (X1)	0.353	3.839	0.000
Human Resources Quality (X2)	0.766	7.532	0.000
Constanta = -2.692			
Multiple-R = 0			
F count = 226.622			
Sig. F = 0.000			
R. Square = 0.963			
Adjusted R Square = 0.922			
a = 0.05			

a. Output SPSS version 25, 2022

The first hypothesis testing showed that based on the results of the F-test, it illustrates that the first hypothesis in this study, which states the internal control system and the quality of human resources on the quality of financial statements have a simultaneous effect can be accepted. So, it can be seen that the independent variable in this study is a factor that can affect the quality of financial statements and is an important variable that must be considered to support the achievement of financial statements quality.

The internal control system has an important role in improving the quality of financial reports. This also means that the realization of the quality of village financial reports in Sirenja District, Donggala Regency depends on an effective control system. An effective internal control system if it meets the elements, namely the control environment, risk assessment, control activities, and monitoring of internal control. The fact that occurs that internal control system in villages in Sirenja District, Donggala Regency has been effective, it's just that in the element of risk assessment in the form of exemplary village heads, where there are village heads who are rarely in the office, this makes it a lack of performance monitoring of village officials which can have the risk of suboptimal performance of the village apparatus itself either from community services or in village financial management. Furthermore, the quality of human resources has an essential role in improving the quality of financial statements, the quality of human resources is one of the keys to success in achieving good performance, especially in making financial statements.

The second hypothesis testing showed, based on the results of the t-test obtained by t-count 3.839 more than t table 1.688 and sig 0.000 less than 0.05. So that the hypothesis of this study stating "the internal control system affects the quality of financial statements" is accepted. It indicates that the internal control system has a positive and significant effect on the quality of financial statements. It means the internal control system has an important role in the quality of financial statements. It indicates that the internal control system has a positive and significant effect on the quality of financial statements. It means the internal control system has an important role in the quality of financial statements.

The internal control system is a way for agency leaders to monitor employee performance, which is essential in achieving organizational goals. The internal control system includes organizational structure, methods, and measures that are coordinated to maintain corporate assets and check the accuracy and reliability of accounting data. The purpose of effective internal control over the quality of financial statements is to fulfil financial reporting responsibilities.

Based on the facts in the field, the results of this study indicate that the internal control system in the village in Sirenja District, Donggala Regency is effective, and has a clear organizational structure so that the apparatus understands the duties and functions of each position, in the preparation of financial reports it has been carried out with care, every transaction has supporting evidence before recording. Monitoring is carried out by the village government by always evaluating information and making improvements so as to reduce existing risks.

The third hypothesis testing showed that based on the results of the t-test obtained by obtained t-count 7.532 more than t table 1.688 and sig 0.000 less than 0.05. So the hypothesis of this study stating "the quality of human resources affects the quality of financial statements" is accepted. It indicates that the quality of human resources has a positive and significant effect on the quality of financial statements.

The results indicate that respondents generally realize that human resources who have the ability in their fields can complete the job well, improving the quality of the financial reports produced. This is in line with the opinion, which said that human resources quality triggers employees to complete reports efficiently and improve their performance [13]. The results of this study also illustrate that the quality of human resources or village apparatus in Sirenja District has been supported by knowledge, skills, and attitudes, where the quality of financial reports produced is in accordance with established regulations.

E. Moderated Regression Analysis

The interaction or moderation test is used to test the variable of information technology utilization to moderate the relationship between internal control system variables and the quality of human resources on the quality of financial statements. The moderation test is carried out by looking at the sig value of the moderating variable in multiple linear regression analysis with the provision that the sig is less than 0.05. The variable is said to be able to moderate the relationship between the independent variable and the dependent variable. The moderated regression equation model with the following formula:

$$Y = 13{,}837 + 0{,}081X1 + 0{,}014(X1*Z) + e \qquad (2)$$

TABLE II. RESULTS OF MODERATED REGRESSION ANALYSIS

Independent Variable	Regression Coefficient	t-count	Sig.
Internal Control System (X1)	0.081	0.435	0.666
Internal Control System*Utilization of Information Technology (X1Z)	0.014	4.916	0.000
Constanta = 13.837			
a = 0.05			

b. Output SPSS version 25, 2022

Based on the results of multiple linear regression analysis by including the variable of the utilization of information technology to moderate the relationship between the internal control system and the quality of financial statements, sig 0.000 is less than 0.05, so it can be concluded that the utilization of information technology can moderate the relationship between the internal control system and the quality of financial statements.

Indicates that the utilization of information technology strengthens the relationship of the internal control system to the quality of financial statements. Thus, the hypothesis that "the use of information technology can moderate the internal control system on the quality of financial statements" is accepted. This means that the realization of the quality of financial statements depends on the advancement of technology used. The utilization of information technology makes employees work more accurately and faster than manual processes; this is in line with [20] argument that the development of information technology causes the accounting process can be done quickly.

TABLE III. RESULTS OF MODERATED REGRESSION ANALYSIS

Independent Variable	Regression Coefficient	t-count	Sig.
Human Resources Quality (X2)	0.353	1.966	0.057
Human Resources Quality*Utilization of Information Technology (X2Z)	0.013	4.331	0.000
Constanta = 11.568			
a = 0.05			

c. Output SPSS version 25, 2022

The results of the moderated regression equation model are:

$$Y = 11{,}568 + 0{,}353X2 + 0{,}013X2*Z) + e \quad (3)$$

Based on the results of multiple linear regression analysis by including the variable of the use of information technology to moderate the relationship between the quality of human resources and the quality of financial reports, sig 0.000 is less than 0.05, so it can be concluded that the utilization of information technology can moderate the relationship between the quality of human resources and the quality of financial statements. A positive value indicates that the utilization of information technology strengthens the relationship between the quality of human resources and financial statements. Thus, the hypothesis that "the utilization of information technology can moderate the quality of human resources against the quality of financial statements" is accepted.

Human resources really need information technology in order to produce quality financial statements. Detailed transaction information can be provided according to user needs. This condition can accelerate the process of preparing financial statements so that users can receive information more quickly, precisely, and accurately. Utilization of information technology will greatly help speed up the process of managing financial transaction data because the development of information technology is increasingly having more accurate power in managing data, presenting financial statements, and can avoid mistakes in posting documents from books, journals, ledgers, to become a complete unified financial statement in accordance with the laws and regulations concerning local government financial management.

IV. CONCLUSION

1. The internal control system and the quality of human resources simultaneously have a positive and significant effect on the quality of financial statements.
2. The internal control system partially has a positive and significant effect on the quality of financial statements.
3. The quality of human resources partially has a positive and significant effect on the quality of financial statements.
4. Utilization of information technology moderates the relationship between the internal control system and the quality of financial statements.
5. Utilization of information technology moderates the relationship between the quality of human resources and financial statements.

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