

QUALITY OF FINANCIAL STATEMENTS: THE IMPACT OF HUMAN RESOURCE QUALITY AND INTERNAL CONTROL SYSTEM

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Abstract

This research was conducted to determine the influence of the quality of human resources and internal control on the quality of Bandung City regional tax financial statements. The method used in this study is an associative descriptive method, with the data collection technique using a questionnaire as a research instrument; the statistical analysis method used in this study is multiple regression analysis. The primary data in this study was sourced from the Bandung City Regional Tax Revenue and Financial Management Office. The sample is the financial staff at the Bandung City Tax Finance Office, with as many as 50 respondents. Human Resources Quality significantly influences the Quality of Financial Statements. Internal Control Systems do not considerably affect the Quality of Financial Statements. The results of this study provide an overview to government agencies about the importance of improving the quality of human resources and the effectiveness of internal control to ensure better quality of financial reports. Thus, agencies can focus on developing employee competencies through training, certification, and relevant career development programs.

Keywords: Human Resource Quality, Internal Control System, Quality Of Financial Statements

1. Introduction

The quality of human resources has a vital role in national development. The quality of human resources is the ability of employees to carry out tasks and responsibilities based on background, skills, and experience to help carry out the functions and duties carried out to support the company in competing (Sunarto, 2020). According to Winedar *et al.* (2020),

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"The quality of human resources is the ability of an employee to carry out his duties, not only to have the ability to complete work but also for self-development and encourage the self-development of his colleagues." Meanwhile, the general understanding of human resources is that power comes from humans. Power that comes from humans can also be called energy strength (energy) or (power). In essence, HR is the human being employed in an organization as a driver to achieve these goals (Quinn *et al.*, 2012).

One way to realize accountability and transparency in state financial management is by submitting the government financial responsibility reports on time and compiling them per generally accepted government accounting standards (Hendriks, 2012). By preparing the financial reports on time, the government will be able to motivate the public to pay taxes and gain access to helpful information that can be used to make various essential decisions (Palepu *et al.*, 2020). The local government must publish information in financial reports as a basis for decision-making. Thus, the information published must benefit users (Al-Hashimi, 2019). The usefulness of the information can only be determined qualitatively by users' decisions and beliefs regarding the info (Finlayson & Downe, 2013).

Along with increasing competition due to rapid and drastic technological and environmental changes in every aspect of human life, every organization needs competent human resources to provide excellent and valuable services (Ostrom, 2015). In other words, organizations cannot only offer satisfactory services (customer satisfaction) (Seto, 2012). Still, they are also oriented towards value (customer value) so that organizations do not merely pursue the achievement of high work productivity but rather on performance in the process of achieving it. The performance of each activity and individual is the key to achieving productivity. If it is observed, the increase is inevitable (Syverson, 2011).

The financial statements in the tax register are information on the economic condition of an entity in a certain period (Osadchy *et al.*, 2018). A person or investor can determine a person's financial condition or business development through financial statements (Ratmono *et al.*, 2020). Knowledge is needed to calculate the tax; therefore, adequate human resources are required to account for the financial statements as they should be. Human resources at this tax office need to be supervised and monitored, starting from education, which is an effort to develop human resources, especially for developing intellectual aspects and human personality (Berman, 2021). Formal education is a structured and tiered education path consisting of early childhood, basic, secondary, and higher education. Education in an organization is a process of developing abilities in the desired direction (Powell & Solga, 2010).

Working experience in an organization also indicates that someone has more abilities (Kokkinen & Konu, 2012). The longer an employee works in a field in the organization, the more experienced the employee is and the more he understands the duties and responsibilities assigned to the employee (Biea *et al.*, 2024). Likewise, in preparing regional financial reports, the Regional Government Work Unit is expected to have human resources

who have more work experience in accounting or finance because employees who understand accounting or local government financial reports are needed in preparing financial reports.

The phenomenon of local government financial reports is interesting to study further. Various writings from multiple sources show that there is still a lot of incompatible data in the local government financial statements. In addition, the financial auditing agency has still found many deviations in the implementation of the audit report. The published financial statements must be prepared according to applicable accounting standards so that they can be compared with the financial statements of the previous period or the financial statements of transparent entities.

2. Literature Review

2.1 Human Resource Quality

According to Hasibuan (2020), it is a science and art that regulates the relationship and role of the workforce so that it is active and efficient to help realize the goals of the company, employees, and society. Human resources refers to individuals, labor, employees, and human potential who work for the organization (Shaukat, 2015). When talking about the problem of human resource quality, of course, there are benchmarks that we can make as standards or comparisons to find out and determine the qualified humans (Swanson, 2022). From the above understanding, it can be said that the quality of human resources refers to an individual who contributes to achieving organizational goals regarding skills determined by the level of education, honesty, and experience. Every organization, company, or government needs resources to achieve its goals (Jung & Lee, 2013). Resources are the energy, strength (power) required, and the action of these resources, which comprise natural, financial, human, and scientific resources; among these, human resources are the most important (Kramar, 2014). Hasibuan (2020) says that the indicators of the quality of human resources are 1) Employee productivity, 2) Employee turnover rate, and 3) Employee engagement.

2.2 Internal Control System

The internal control system consists of policies and procedures used in the company's operations to provide reliable financial information and compliance with applicable laws and regulations carried out by all elements of the company (Dimitrijevic, 2015). The internal control system must be effective and efficient because it involves company assets (Yakuba *et al.*, 2017). The definition of the internal control system according to government regulation Number 60 of 2008 is "an integral process of actions and activities carried out continuously by the leaders and all employees to provide adequate assurance of the achievement of organizational goals through effective and efficient activities, reliability of financial reporting safeguarding state assets and compliance with laws and regulations." The internal control objectives Arens *et al.* (2008) put forward are as follows: 1) Reliability of Financial

Reporting: Management is responsible for assuring that the financial statements have been presented honestly and by established standards such as GAAP. 2) Efficiency and Effectiveness of Operations: Organisations' Controls are intended to promote the effectiveness and efficiency of resource users, including the workforce, to ensure the achievement of organizational objectives. 3) Compliance with laws and regulations: Organisations must follow applicable laws and regulations. Some of these regulations relate indirectly to accounting, such as environmental protection and civil rights laws. However, some are closely related to accounting, such as taxation and embezzlement regulations. From the description above, it is clear that the role of managers or company leaders is very substantial in developing an adequate, effective, and efficient internal control system to achieve company goals.

2.3 Quality of Financial Statements

The quality of financial statements is the extent to which financial statements can provide relevant, reliable, and helpful information for users to support decision-making (Gardi *et al.*, 2021). Quality financial statements must meet key characteristics, such as relevance, reliability, ease of understanding, and the ability to compare (Franco *et al.*, 2011). The information in the financial statements must reflect the actual financial condition, be free from material errors, and be prepared transparently and accountable (Armstrong, 2010). In the context of government, the quality of financial statements is also determined by compliance with Government Accounting Standards, which aims to ensure that state financial management is carried out professionally and responsibly. Thus, quality financial reports reflect data accuracy and can build public trust in financial management carried out by related entities.

3. Research Methods

The research objectives of this study are to determine the quality of human resources, the internal control system, and the quality of Bandung City's local government financial reports. The research method used in this research is the multiple linear method, which is precisely a survey approach. Descriptive statistics describe the studied objects through sample or population data as they are (Sugiyono, 2017). Data collection techniques are ways researchers collect data. The data in the study were collected using: 1) Field research that includes observation and Interview. The questionnaire, the primary data collection process from respondents in this study, was used to select the respondents, who were all accounting employees who worked at the Bandung City Regional Financial and Asset Management Office, to be interviewed.

Tabel 1 Operationalisation of Variables

Variable	Concept	Indikator	Scale
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Human Resource Quality (X ₁)	Thinking skill, the ability to work which involves 2 aspects, comprises physical aspects (physical quality) and non-physical aspects (non-physical quality) (Sitepu <i>et al.</i> , 2020)	1. Education 2. Training 3. Experiences	Ordinal
Internal Control System (X ₂)	Leaders and all employees continuously carry out an integral process of actions and activities to provide adequate assurance of achieving organizational goals through effective and efficient activities, the reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations (Ginter <i>et al.</i> , 2012).	1. Control environment 2. Risk assessment 3. Control activities 4. Information and communication	Ordinal
Quality of Financial Statements (Y)	A report shows the company's financial condition within a certain period (Kasmir, 2014).	1. Relevant 2. Reliable 3. Comparable 4. Understandable	Ordinal

4. Results and Discussion

4.1 Result

4.1.1 Data Validity and Reliability Test

Table 2 Human Resource Quality Validity Test Results

Statement	r value	r table	Description
P1	0,817	0,2787	Valid
P2	0,808	0,2787	Valid
P3	0,808	0,2787	Valid
P4	0,554	0,2787	Valid
P5	0,821	0,2787	Valid
P6	0,332	0,2787	Valid
P7	0,644	0,2787	Valid
P8	0,808	0,2787	Valid
P9	0,808	0,2787	Valid
P10	0,552	0,2787	Valid

Table 2 shows that all questions for the Human Resource Quality variable status are valid because the value of r calculated $>$ r table.

Table 3 Internal Control System Validity Test Results

Statement	r value	r table	Description
P1	0,686	0,2787	Valid
P2	0,427	0,2787	Valid
P3	0,311	0,2787	Valid
P4	0,539	0,2787	Valid
P5	0,408	0,2787	Valid
P6	0,485	0,2787	Valid
P7	0,685	0,2787	Valid
P8	0,648	0,2787	Valid
P9	0,301	0,2787	Valid
P10	0,583	0,2787	Valid

Table 3 shows that all questions for the Internal Control System variable status are valid because the value of r calculated $>$ r table.

Table 4 Quality of Financial Statements Variable Validity Test Results

Statement	r value	r table	Description
P1	0,669	0,2787	Valid
P2	0,696	0,2787	Valid
P3	0,675	0,2787	Valid
P4	0,545	0,2787	Valid
P5	0,803	0,2787	Valid
P6	0,468	0,2787	Valid
P7	0,382	0,2787	Valid
P8	0,551	0,2787	Valid
P9	0,803	0,2787	Valid
P10	0,617	0,2787	Valid

Table 4 shows that all questions for the Quality of Financial Statements variable status are valid because the value of r is calculated $>$ r table.

Reliability Test

Table 5 Reliability Test Results

Questionnaire	Cronbach Alpha	Critical Value	Description
Human Resource Quality	0,871	0,6	Reliable

Internal Control System	0,679	0,6	Reliable
Quality of Financial Statements	0,818	0,6	Reliable

The table above shows that the Human Resource Quality, Internal Control System, and Quality of Financial Statements have a Cronbach alpha value higher than 0.6. Thus, they are declared reliable.

4.1.2 Classical Assumption Test

Table 6 Normalitas Test

		Unstandardised Residual
N		50
Normal Parameters	Mean	.0000000
	Std. Deviation	1.87102600
Most Extreme Differences	Absolute	.065
	Positive	.048
	Negative	-.065
Kolmogorov-Smirnov Z		.457
Asymp. Sig. (2-tailed)		.985

The results of the above test show that the significant value is 0.402. Because the significance level is more than 0.05, it can be concluded that the tested data is usually distributed

Multikolinearitas Test

Table 7 Table Multikolinearitas Test

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Human Resource Quality	.335	2.988
Internal Control System	.335	2.988

Based on the table above, it can be concluded that the tolerance value of the human resource quality and internal control variable of 2,988 is more significant than 0.10, which means there is no correlation between independent variables.

Heteroskedastisitas Test

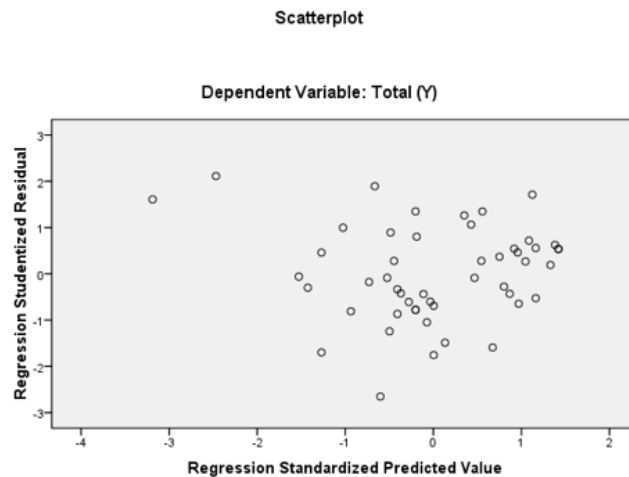


Figure 1 Heterokedastisitas

Based on the figure above shows that the heteroscedasticity test shows that the point = point spreads randomly and is scattered both above and below the number 0 on the Y-axis.

4.1.3 Multiple Regression Analysis

Table 8 Multiple Regression Analysis

Model	Unstandardised Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	7.886	2.946		2.677	.010
Human Resource Quality	.675	.090	.793	7.479	.000
Internal Control System	.156	.122	.136	1.283	.206

From the results of the above test using the auxiliary tool, namely SPSS, the following equation model is obtained:

$$\text{Quality of Financial Statements} = 7.886 + 0.675 \text{ Human Resource Quality} + 0.156 \text{ Internal Control System}$$

Based on the multiple linear regression test results, explaining that the value of Human Resource Quality is zero and other variables are considered constant, the Quality of Financial Statements is worth 7,886. Meanwhile, if the value of Human Resource Quality changes by 1 unit, it will affect Human Resource Quality to 0.675. The value of the Internal Control System is zero, and other variables are considered constant, so the Quality of Financial Statements is worth 18,401. Meanwhile, if the value of the Internal Control System changes by 1 unit, it will affect the value of the Quality of Financial Statements.

4.1.4 Correlation Test

Table 9 Correlation Test and Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.907 ^a	.823	.816	1.91042

Based on the SPSS calculation above, it can be seen that the magnitude of the relationship between Human Resource Quality and the Internal Control System to the Quality of Financial Statements is 0.907, in the range of 0.80 – 0.999, which is included in the robust criteria. Meanwhile, the determination coefficient is 0.823, meaning there is an 82.3% relationship between Human Resource Quality and the Internal Control System to the Quality of Financial Statements of 82.3%. In comparison, 17.7% is influenced by other variables not studied in this study.

4.1.5 Partial Test

Table 10 Partial Test

Model		Unstandardised Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.886	2.946		2.677	.010
	Human Resource Quality	.675	.090	.793	7.479	.000
	Internal Control System	.156	.122	.136	1.283	.206

The impact of Human Resource Quality on the Financial Quality Report can be seen from the t-test results where the above criteria are affected by the value of sig. $0.000 < 0.05$. Thus, the researcher concluded that Human Resource Quality did not significantly influence the Quality of Financial Statements. The impact of the Internal Control System on the Quality of Financial Statements can be seen from the t-test results, where the above criteria had no effect because of the value of sig. $0.206 > 0.05$. Thus, the researcher concluded that the Internal Control System did not significantly influence the Quality of Financial Statements.

4.2 Discussion

4.2.1 Human Resources Quality on Quality of Financial Statements

Based on the t-test (partial) results on the regression model, the insignificant value of the task complexity variable is $0,000 < 0,05$. From these results, it can be seen that H1

acceptance. Human Resources Quality significantly influences the Quality of Financial Statements. This research is in line with the research of Ruri Windiastuti (2009), who said there is a relationship between human resources, an intrinsic control system, and the financial quality of the local government. Human Resources Quality significantly affects the Quality of Financial Statements in government offices because competent human resources are the primary key to accurate and transparent financial management. Employees with adequate knowledge and skills in accounting and financial management can ensure that financial recording, reporting, and control are carried out according to government accounting standards and applicable regulations (Muthaher, 2019). In addition, employees' professionalism and integrity contribute to regulatory compliance, thereby minimizing the risk of errors or irregularities in financial statements. Thus, the higher the quality of human resources in a government agency, the greater the possibility of producing relevant, reliable, and accountable financial reports.

4.2.2 Internal Control System on Quality of Financial Statements

Based on the results of the t-test (partial) on the regression model, the significant value of the Internal Control System variable is $0.206 > 0.05$. From these results, it can be inferred that H2 is rejected. To sum up, applying an Internal Control System does not significantly influence the Quality of Financial Statements carried out by the accounting staff of the Bandung City Regional Revenue and Financial Management Office. The Internal Control System is crucial in determining the Quality of Financial Statements in government offices. This system ensures that the entire financial management process runs effectively, efficiently, and according to applicable regulations (Hasanudin, 2024). Good internal controls help prevent, detect, and correct financial recording and reporting errors or fraud. In addition, this system also assures that the information in financial statements is reliable, relevant, and transparently prepared (Abdullah, 2015). With adequate supervision through control components such as the control environment, risk assessment, control activities, information, communication, and monitoring, the quality of financial reports can be maintained, thereby supporting accountability and transparency in government offices.

5. Conclusions

Based on the results of the research and discussion, the following conclusions can be drawn. There is a significant influence between the quality of human resources and the quality of regional tax financial statements. From these results, it can be seen that the count value $>$ the ttable value, so it can be concluded that H1 is accepted. It can be concluded that human resources have a significant influence on the reporting of regional tax revenues taken by accounting staff. Based on the results of the t-test on the regression model, internal control variables have no significant influence on the quality of regional tax financial statements. The limitations of this study only include the variables of human resource quality and internal control, without considering other external factors that can affect the

quality of financial statements, such as information technology and accounting policies. Subsequent research may add other variables, such as the use of information technology, organizational culture, or compliance with accounting standards.

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