



INTERNATIONAL JOURNAL OF TRENDS IN ACCOUNTING RESEARCH

Journal homepage : <https://journal.adaindonesia.or.id/index.php/ijtar/index>



The Influence of Human Resource Competence on the Quality of Local Government Financial Statements with Internal Control Systems as a Mediating Variable

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ARTICLE INFO

Article history:

Received: 27 Nov 2025

Accepted: 29 Nov 2025

Published: 30 Nov 2025

Keywords:

quality of local government, financial statements, human resource competence, internal control systems

ABSTRACT

This study aims to examine the influence of human resource competence on the quality of financial statements, with internal control systems as a mediating variable. The research was conducted using a quantitative method. Primary data were utilized, obtained directly from respondents' answers to the distributed questionnaires. The population in this study consists of Regional Government Work Units (Satuan Kerja Perangkat Daerah or SKPD) in Banjarbaru City. The sampling technique employed was purposive sampling, with the sample consisting of planning and finance section heads, finance staff, treasurers, and secretaries. A total of 67 respondents were selected as the research sample. The results of the study indicate that human resource competence has a positive effect on internal control and the quality of local government financial statements. Internal control systems also have a positive effect on the quality of local government financial statements, and internal control systems mediate the relationship between human resource competence and the quality of local government financial statements.

1. INTRODUCTION

One form of accountability in governmental administration is regulated in Law No. 17 of 2003 concerning State Finance and Law No. 32 of 2004 concerning Regional Government. A concrete effort to achieve transparency and accountability in financial management, at both the central and regional government levels, is the presentation of financial accountability reports, commonly referred to as financial statements. Financial statements are recorded financial information for an organization's specific accounting period, used to describe the entity's performance. As part of a financial reporting process, financial statements are typically audited by government audit institutions to ensure completeness and accountability. Local Government Financial statements (Laporan Keuangan Pemerintah Daerah, or LKPD) serve as a form of accountability to the public for the management of regional finances over a one-year fiscal period. Financial statements must contain high-quality information that is useful to their users. Quality information is defined as relevant, reliable, and comparable (Faturey et al., 2021).

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Preparation of LKPD must comply with Government Accounting Standards as stipulated in Government Regulation No. 71 of 2010. The purpose of this regulation is to ensure that financial statements are more accountable and to improve the quality of financial reporting. The quality of LKPD can be assessed based on the audit opinion issued by the Audit Board of Indonesia (BPK) as the institution responsible for auditing and evaluating LKPD (Andrianto & Rahmawati, 2017).

Human Resource (HR) competence in financial report management is a key factor in achieving financial integrity. Competent and experienced HR personnel are able to understand accounting logic well, thus ensuring the production of reliable financial information (Usman, Wirawan, & Zulkifli, 2021a). Ahmad et al. (2020) state that competence consists of three main elements, commonly referred to as KSA: knowledge, skills, and attitude. This is consistent with the standards for assessing civil servant competence regulated in Government Regulation No. 101 of 2000 concerning Civil Servant Training, which emphasizes knowledge, skills, and attitudes. HR is essential because it acts as a source of innovation and strategic improvement; HR competence encompasses all knowledge, skills, abilities, and attitudes possessed by individuals within an organization that support organizational success (Perrotta, 2018).

Studies examining the influence of HR competence on the quality of LKPD have produced inconsistent findings. Research by Kuntadi et al. (2022), Apriansyah (2020), Ayu & Kusumawati (2020), and Saputra (2020) indicates that HR competence positively affects LKPD quality. However, studies by Kusuma, Dewi, & Tho'in (2021), Darmawan (2019), and Wiyani & Viddy (2022) show that HR competence does not significantly influence the quality of regional financial reporting.

According to Rahmawati et al. (2018), internal control is a mechanism used to direct, monitor, and measure organizational resources, playing an important role in preventing and detecting fraud as well as safeguarding assets. One of the main objectives of management in designing an effective internal control system is to ensure the reliability of financial reporting. Effective internal control plays a significant role in achieving organizational goals, including the preparation of high-quality financial statements. Government Regulation (2008) asserts that effective internal control reduces the risk of inaccuracy and fraud.

Research conducted by Kuntadi et al. (2022), Faturey et al. (2021), Ternalemta et al. (2021), Aswar et al. (2020), Atiningsih (2020), Rohmah et al. (2020), Ayu & Kusumawati (2020), Lestari & Dewi (2020), and Saputra et al. (2020) confirms that internal control systems positively influence the quality of financial reporting.

Due to these inconsistent research findings, the present study is motivated to examine the role of internal control systems as a mediating or intervening variable. Internal control is used as a mediation variable because Government Regulation (2008) states that effective internal control can prevent and reduce risks of inaccuracies or errors that may result in financial statements lacking quality.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Agency Theory

Agency theory describes the relationship of interests between the agent and the principal. It can be applied within public sector organizations and modern democracies (Dachi et al., 2019). Public organizations are fundamentally built on the concept of agency theory, wherein the government acts as an agent responsible for preparing accountability reports for users of financial statements, which are then utilized in the decision-making process (Dewi et al., 2019). High-quality financial statements are those that provide benefits to the public and can be used as a basis for decision-making; therefore, a sound accounting system is required (Widaryani & Kiswanto, 2020).

Local Government Financial Statements

The quality of local government financial statements refers to the result of a process involving the identification, measurement, and recording of economic (financial) transactions of accounting entities within a local government, which are then presented as information used for accountability in financial management and for economic decision-making by stakeholders who need the information (Rasdianto, 2013). According to the Indonesian Institute of Accountants, financial statements are a structured presentation of the financial position and performance of an entity. In other words, financial statements are written records that convey an organization's business activities and financial performance. These statements are often audited by authorized institutions to ensure their accuracy, particularly for tax, financing, and investment purposes.

Human Resource Competence

Human resource competence refers to the knowledge, skills, abilities, and personal characteristics that directly influence an individual's performance (Mangkunegara, 2012). According to Warisno (2008), to ensure sound regional financial management, Regional Government Work Units (SKPD) must have competent human resources supported by an accounting educational background, regular training and development, and experience in financial management, as all these aspects are required to implement an effective accounting system. Adequate human resource competence can be observed through the ability of personnel to carry out their duties and responsibilities in accordance with their respective positions. Local governments provide education and training for regional financial managers to enhance HR competence. Competent human resources are expected to be capable of producing financial statements that comply with the Government Accounting Standards (SAP) set by the government (Sukmaningrum & Puji, 2012).

Internal Control System

The Internal Control System is a process designed to provide reasonable assurance regarding the achievement of local government objectives in terms of financial reporting reliability, efficiency and effectiveness of program implementation, and compliance with applicable laws and regulations (Minister of Home Affairs Regulation No. 77 of 2020). Meanwhile, according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013), an internal control system is a process involving the board of commissioners, management, and other personnel, designed to provide reasonable assurance in achieving the following three objectives: effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. The dimensions used to measure an internal control system include: control environment, risk assessment, control activities, information and communication, and internal control monitoring.

Hypotheses

- H₁:** Human resource competence has a positive effect on internal control systems.
- H₂:** Human resource competence has a positive effect on the quality of local government financial statements.
- H₃:** Internal control systems have a positive effect on the quality of local government financial statements.
- H₄:** Human resource competence influences the quality of local government financial statements through internal control systems as a mediating variable.

3. RESEARCH METHOD

Research Design

The data used in this study are primary data. Primary data are obtained directly from their source or object, including through interviews or questionnaire distribution. In this study, the primary data were gathered from questionnaires related to factors influencing the quality of local government financial statements in Banjarbaru City. The questionnaire was distributed both in person and via a Google Form link.

Population and Sampling Technique

The population in this study consists of the Regional Government Work Units (*Satuan Kerja Perangkat Daerah* or SKPD) in Banjarbaru City. Based on the 2023 Mayor's Accountability Report (LKPJ), there are 37 SKPDs in Banjarbaru. The sampling technique used in this study is purposive sampling. Purposive sampling is a method of determining the sample based on specific criteria established by the researcher (Barlian, 2016). The sample criteria in this study include heads of planning and finance sub-sections, finance staff, treasurers, and secretaries within SKPDs in Banjarbaru City. The data collection procedure used in this research was a survey method, with questionnaires distributed directly to respondents or online using Google Forms. Data collection was conducted in Banjarbaru City.

Data Analysis Technique

The data analysis in this study employs two models due to the involvement of a mediating variable. Regression analysis is used as the primary data analysis technique, and the mediation analysis is performed using the PROCESS Macro (Hayes, 2013).

4. RESULTS

Table 1. Questionnaire Distribution

Description	Total
Total questionnaires distributed	111
Questionnaires returned offline	23
Questionnaires returned online	44
Questionnaires not returned	27
Total questionnaires processed	67
Response rate	60%

Source: Processed Data, 2025

Based on the collected data, from a total of 111 distributed questionnaires, 84 were returned and 27 were not returned. Additionally, 17 questionnaires were incomplete. Therefore, 67 questionnaires were eligible for analysis.

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KSDM	67	50,00	75,00	64,4776	7,00727
SPI	67	20,00	30,00	25,8955	3,22929
KLKD	67	21,00	40,00	33,4030	5,01531
Valid N (listwise)	67				

Source: Output SPSS (2025)

Based on the table above, the data distribution can be described as follows: (a). Human Resource Competence Variable (X): The minimum value is 50 and the maximum value is 75, with a mean score of 64.4776 and a standard deviation of 7.00727. (b). Internal Control System Variable (Z): The minimum value is 20 and the maximum value is 30, with a mean score of 25.8955 and a standard deviation of 3.22929. (c). Quality of Local Government

Financial Statements Variable (Y): The minimum value is 21 and the maximum value is 40, with a mean score of 33.4030 and a standard deviation of 5.01531.

Validity Test

Table 3. Validity Test Results for Variable Items

Variable	Item	Pearson Correlation	Sig. (2-tailed)	Result
Human Resource Competence Variable (X)	X.1	0,807	0,000	Valid
	X.2	0,748	0,000	Valid
	X.3	0,860	0,000	Valid
	X.4	0,620	0,000	Valid
	X.5	0,606	0,000	Valid
	X.6	0,835	0,000	Valid
	X.7	0,860	0,000	Valid
	X.8	0,821	0,000	Valid
	X.9	0,789	0,000	Valid
	X.10	0,883	0,000	Valid
	X.11	0,877	0,000	Valid
	X.12	0,802	0,000	Valid
	X.13	0,815	0,000	Valid
	X.14	0,883	0,000	Valid
	X.15	0,877	0,000	Valid
Internal Control System (Z)	Z.1	0,793	0,000	Valid
	Z.2	0,820	0,000	Valid
	Z.3	0,859	0,000	Valid
	Z.4	0,817	0,000	Valid
	Z.5	0,873	0,000	Valid
	Z.6	0,530	0,000	Valid
Quality of Local Government Financial Statements (Z)	Y.1	0,901	0,000	Valid
	Y.2	0,857	0,000	Valid
	Y.3	0,902	0,000	Valid
	Y.4	0,857	0,000	Valid
	Y.5	0,903	0,000	Valid
	Y.6	0,891	0,000	Valid
	Y.7	0,936	0,000	Valid
	Y.8	0,920	0,000	Valid

Source: Output SPSS (2025)

Based on the results of the validity test above, it can be concluded that the items measuring the independent variable Human Resource Competence (X), the dependent variable Quality of Local Government Financial Statements (Y), and the mediating variable Internal Control System (Z) are valid. Therefore, the research instrument used in this study is reliable and appropriate for use.

Reliability Test

Table 4. Reliability Test Results of the Variables

Variable	Cronbach's Alpha	N of Items	Result
Human Resource Competence (X)	0,960	15	Reliable
Internal System Control (Z)	0,873	6	Reliable
Quality of Local Government Financial Statements (Y)	0,964	8	Reliable

Source: Ouput SPSS (2025)

Based on the reliability test results shown in Table 4.8, it can be concluded that the variables Human Resource Competence, Internal Control System, and Quality of Local Government Financial Reports used in this study are reliable. This is indicated by the Cronbach's Alpha values for each variable being greater than 0.60, meaning that the instruments are appropriate to be used as measurement tools.

Regression Test Results

This study employed two regression models. The first model tests the effect of human resource competence on the internal control system. The second model tests the effect of human resource competence and the internal control system on the quality of local government financial reports. The results of the regression tests and the Hayes PROCESS Macro analysis are presented in Table 5 and Table 6.

Table 5. Regression Test Results of the Research Model

Variable	Hypothesis	Model 1		Model 2	
		Coef. (b)	Significance	Coef. (b)	Significance
Constant		2.610	0.261	-3.942	0.258
KSDM	Positif	0.361	0.000***	0.353	0.003***
SPI	Positif			0.563	0.000***
R-squared			0.614		0.655
Prob. F			0.000		0.000

***Significance level at alpha 0.05

Based on Table 5, in Research Model 1, the R-Square value is 0.614 or 61.4%, which means that the Internal Control System variable in this study can be explained by the Human Resource Competence variable by 61.4%, while the remaining 38.6% is explained by other variables. The regression results in Table 5 show that Human Resource Competence has a significance value of 0.000, which is less than 0.05, with a beta coefficient of 0.361. This indicates that Human Resource Competence has a positive effect on the Internal Control System; therefore, the first hypothesis is accepted.

Based on Table 5, in Research Model 2, the R-Square value is 0.655 or 65.5%, which means that the Quality of Local Government Financial Reports variable can be explained by Human Resource Competence and Internal Control System by 65.5%, while the remaining 34.5% is explained by other variables. The regression results show that Human Resource Competence has a significance value of 0.003, which is less than 0.05, with a beta coefficient of 0.353. This indicates that Human Resource Competence has a positive effect on the Quality of Local Government Financial Reports; therefore, the second hypothesis is accepted. Likewise, the Internal Control System has a significance value of 0.000, which is less than 0.05, with a beta coefficient of 0.563. This means that the Internal Control System has a positive effect on the Quality of Local Government Financial Reports; therefore, the third hypothesis is accepted.

Based on the regression results in Table 5, it can be concluded that all independent variables tested in this study significantly influence the dependent variable. This is shown by

the significance value of F at 0.000, which is lower than 0.005. Thus, the research model is feasible to be used in this study.

Table 6. Results of the Hayes PROCESS Macro Test

<i>Effect</i>	<i>Coef.(b)</i>	<i>Lower</i>	<i>Upper</i>
Total	-3.9424	0.6729	1.9440
<i>Direct</i>	0.3529	0.1840	0.5219
<i>Indirect</i>	0.2035	0.0504	0,3977

Source: Data processed from SPSS Output (2025)

In the Hayes PROCESS Macro test, the direct effect shows a beta coefficient of 0.3529, with a lower bound value of 0.1840 and an upper bound value of 0.5219. To examine the indirect effect, which reflects the mediating role of the Internal Control System, the lower bound value is 0.0504 and the upper bound value is 0.3977. Since the confidence interval does not cross zero, a mediation effect is present. When the BootLLCI and BootULCI ranges do not include the value zero (0), it can be concluded that the estimate is significant and mediation occurs. Thus, the fourth hypothesis is supported.

Discussion

The Influence of Human Resource Competence on Internal Control Systems

Based on the regression analysis in Model 1, the results of the first hypothesis test show that Human Resource Competence has a positive effect on the Internal Control System. This indicates that the better the competence of human resources, the better the implementation of internal control will be. Thus, a strong internal control system can help improve the quality of local government financial reports. This analysis is supported by respondents' answers, where more than 80% indicated that the application of Government Regulation No. 60 of 2008 concerning Internal Control has been implemented. The regulation emphasizes that internal control is an integral process carried out continuously by leaders and employees to provide reasonable assurance regarding the achievement of organizational objectives.

The relevance of Agency Theory in this study can also be seen from the implementation of internal control, where the government as the agent is responsible for ensuring performance and public services that benefit society. This finding is consistent with the studies of Rahmawati et al. (2022) and Rais et al. (2022), which concluded that Human Resource Competence positively influences Internal Control Systems.

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

The second hypothesis test indicates that Human Resource Competence positively affects the quality of financial reports in Banjarbaru City. This means that the more competent the human resources, the better the quality of the resulting financial statements. Respondents' answers also support this result, where more than 80% stated that they were able to produce better performance in fulfilling their duties and responsibilities. Competent HR personnel with accounting education backgrounds, regular training participation, and financial management experience are essential for implementing proper accounting systems.

Agency Theory is relevant for this variable as well. As agents, government personnel responsible for preparing financial statements must possess the competencies required to ensure accurate and accountable reporting. This result supports the findings of Kuntadi et al. (2022), Apriansyah (2020), Ayu & Kusumawati (2020), and Saputra (2020), which show that Human Resource Competence positively influences the quality of local government financial reporting.

The Influence of Internal Control Systems on the Quality of Local Government Financial Reports

The third hypothesis test confirms that the Internal Control System has a positive effect on the quality of local government financial statements. This means that the stronger and more effective the internal control, the higher the quality of the financial information produced by the Banjarbaru City Government.

Compliance Theory explains that the government must apply strong internal control systems to ensure adherence to regulations and support the achievement of good governance, including financial transparency and accountability. Effective internal control helps prevent risks of inaccuracy or fraud, ensuring reliable financial reporting (Government Regulation, 2008).

These findings are consistent with research conducted by Kuntadi et al. (2022), Faturey et al. (2021), Ternalemta et al. (2021), Aswar et al. (2020), Atiningsih (2020), Rohmah et al. (2020), Ayu & Kusumawati (2020), Lestari & Dewi (2020), and Saputra et al. (2020), which conclude that internal control significantly affects the quality of local government financial statements.

The Influence of Human Resource Competence on the Quality of Local Government Financial Reports through Internal Control Systems as a Mediating Variable

Based on the fourth hypothesis test in Model 2 and the Hayes PROCESS Macro analysis, the results indicate that Human Resource Competence indirectly influences the quality of local government financial reports through Internal Control Systems. The internal control variable acts as a partial mediator, meaning that Human Resource Competence also directly affects the quality of local government financial reports.

Good governance can be achieved through competent human resources, strong internal control, and high-quality financial reporting, especially in activities related to financial planning, reporting, supervision, and evaluation (Yendrawati, 2013). Strengthening internal control systems not only increases compliance with accounting standards but also improves the quality of LKPD information.

Compliance Theory supports the relationship between Internal Control Systems and the quality of local government financial reporting, as internal control aims to ensure that financial reporting is fair, reliable, and compliant with governmental accounting standards.

This study aligns with Rahmawati et al. (2022), which confirms that Internal Control Systems mediate the relationship between Human Resource Competence and the quality of local government financial statements in Banjarbaru City.

5. CONCLUSION

Human Resource Competence has a positive effect on the Internal Control System. Human Resource Competence positively affects the quality of financial reports in Banjarbaru City. This means that the more competent the human resources, the better the quality of the resulting financial statements. The Internal Control System has a positive effect on the quality of local government financial statements. Human Resource Competence indirectly influences the quality of local government financial reports through Internal Control Systems. The internal control variable acts as a partial mediator, meaning that Human Resource Competence also directly affects the quality of local government financial reports.

The scope of this research is limited to a single city, namely Banjarbaru City. Therefore, the generalizability of the research findings is relatively weak. Future studies are recommended to conduct similar research across multiple regional governments and/or expand the research subjects to the provincial level. Subsequent research may also include moderating variables and additional factors that may influence the quality of financial reporting. The second limitation is that the data and respondents were exclusively internal parties within Banjarbaru City Government, which may lead to bias in the results. Future research is suggested to involve external respondents such as BPKP or BPK auditors to measure the variables of financial reporting quality and internal control systems more objectively.

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