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THE EFFECT OF THE QUALITY OF HUMAN RESOURCES AND THE IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARDS ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL STATEMENTS

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East Lombok Regency;Government Accounting Standards; Human Resource Quality; Local Government Financial Statement Quality.

Abstract

This study aims to analyze the effect of human resource quality and the implementation of Government Accounting Standards on the quality of local government financial statements, both partially and simultaneously. This study employs a quantitative approach using primary data obtained through a questionnaire distributed to civil servants (ASN) working in the finance or accounting departments of Regional Executive Agencies (OPD) in East Lombok Regency. The study population consisted of 86 individuals, and the sampling technique used was saturation sampling. Data analysis was performed using multiple linear regression with the aid of SPSS software, while hypothesis testing was conducted using t-tests and F-tests. The results of the study indicate that the quality of human resources has a positive and significant effect on the quality of financial statements, with a calculated t-value of 2.557 and a significance level of 0.014. Government Accounting Standards also have a positive and significant effect, with a calculated t-value of 4.872 and a significance level of 0.000. Simultaneously, the quality of human resources and the implementation of Government Accounting Standards have a significant effect on the quality of financial statements. The R-squared value of 0.682 indicates that these two variables account for 68.2% of the variation in financial report quality. Thus, improving the quality of human resources and properly implementing Government Accounting Standards can support improvements in the quality of financial reports for the East Lombok Regency Government. The findings of this study have strategic implications for policies aimed at enhancing the capacity of the public sector, especially through continuous education, technical training, and professional competence development for public sector personnel. Strengthening the professional capacity of public sector staff, along with the consistent implementation of Government Accounting Standards, can support more effective local financial governance and improve the quality and accountability of local government financial reporting.

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INTRODUCTION

Local government financial reports are an important instrument in achieving good governance, as they serve as a means for the government to be accountable to the public for the management of public resources(Ruwito & Praningtyas, 2024). The information presented must be relevant, reliable, comparable, and easy to understand in order to be useful for decision-making. The Indonesian government has reformed the management of state finances through various regulations, on Government Accounting Standards (SAP)(Prasetya, 2023). SAP serves as a guideline for the preparation and presentation of government financial statements(Sumardi et al., 2022).

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The quality of local government financial reporting does not depend solely on the existence of accounting regulations(Aswar, 2020). Its effective implementation also depends on the capacity of public-sector personnel responsible for financial management and reporting(Wang & Zhu, 2023). Human resource quality includes the knowledge, technical skills, experience, and professional attitudes required to perform financial reporting activities accurately and consistently(Prastika & Trisnaningsih, 2022). Therefore, competent personnel are essential for translating Government Accounting Standards into actual accounting and reporting practices(Muliyati et al., 2021).

This relationship can be explained through Stewardship Theory. The theory views organizational actors as stewards who are expected to act responsibly in the interests of the organization and its stakeholders(Saxena et al., 2024). In the public sector, civil servants have a stewardship responsibility to manage public resources responsibly and provide reliable financial information to citizens and other stakeholders. From this perspective, financial reporting quality is not merely a technical accounting outcome but also an expression of responsible stewardship(Ouda, 2021). Human resource quality represents the capacity of stewards to perform their responsibilities, while Government Accounting Standards provide the institutional framework that guides how those responsibilities should be performed(Juniarti et al., 2023).

In East Lombok Regency, local financial management involves various regional government agencies (OPDs) with different administrative functions and financial responsibilities(Ramadina & Ulum, 2021). Differences in accounting knowledge, technical experience, training, understanding of accrual-based accounting, and mastery of government financial regulations can lead to variations in the implementation of financial reporting procedures(Kuntadi & Livrianti, 2023). These conditions can result in a gap between formal regulatory requirements and their implementation in practice(Teddy et al., 2019). Therefore, examining the role of human resource quality and the implementation of Government Accounting Standards within this institutional context is essential to understanding how local governments can strengthen financial accountability(Anggadini et al., 2023).

Previous studies have yielded results that are not entirely consistent. Mahardini and Miranti (2021) found that SAP and human resource competencies have a positive effect on the quality of financial statements, whereas Inapty and Martiningsih (2021) reported non-significant results. These differing findings form the basis for re-examining the relationship between the two variables in the context of East Lombok Regency.

From the perspective of Stewardship Theory, the quality of human resources is one of the key factors in supporting the implementation of public financial management responsibilities(Anggadini et al., 2023). Officers who have adequate knowledge, technical skills, experience, and professional attitudes will be better able to understand and apply accounting procedures correctly(Prastika & Trisnaningsih, 2022). These abilities can support the preparation of financial reports that are relevant, reliable, comparable, and understandable. Therefore, the better the quality of human resources involved in financial management, the better the quality of local government financial reports.

Besides human resource factors, Stewardship Theory emphasizes the importance of an institutional framework that guides the execution of organizational responsibilities(Lehrer & Segal, 2020). Government Accounting Standards provide

guidelines for recognizing, measuring, presenting, and disclosing government transactions and financial information(Kršeková, 2017). Consistently implementing Government Accounting Standards can help ensure that the recording and presentation of financial reports are carried out in accordance with the applicable regulations(Darmawan, 2019). Consistent application of the standards can also support the creation of financial information that is relevant, reliable, comparable, and understandable(Yu, 2022). Therefore, the better the implementation of Government Accounting Standards, the better the quality of local government financial reports.

The quality of local government financial reports is the result of the link between human resource capacity and the implementation of accounting standards(Yaya & Pawestri, 2021). Competent human resources are essential to understand and apply SAP in the reporting process, while SAP implementation provides guidelines for officials to carry out accounting processes consistently(Sutrisna et al., 2022). From a Stewardship Theory perspective, these two factors complement each other in supporting officials' responsibility as managers of public resources(Gunawan & Nilakandi, 2021). Therefore, the quality of human resources and the implementation of Government Accounting Standards together can help improve the quality of local government financial reports.

This study aims to examine the effect of human resource quality and Government Accounting Standards on the quality of local government financial statements, both partially and simultaneously. The study contributes empirically by examining these relationships in the context of local government financial management and contributes theoretically by interpreting the findings through the stewardship perspective. The unit of analysis is the individual civil servant involved in financial or accounting activities within an OPD, rather than the OPD as an organizational unit.

RESEARCH METHODOLOGY

Research Design and Unit of Analysis

This study employs a quantitative research approach to examine the influence of human resource quality and the implementation of Government Accounting Standards on the quality of local government financial reports. The unit of analysis is each civil servant (ASN) involved in financial or accounting activities within the Regional Government Agencies (OPD) of the East Lombok Regency Government.

The study population consisted of 86 civil servants working in the finance or accounting departments of OPDs in East Lombok Regency. Questionnaires were distributed to the entire population, and 49 completed questionnaires were returned and suitable for analysis, resulting in a response rate of 56.98%. The final analysis was therefore based on 49 respondents. Primary data were collected using a structured questionnaire. A five-point Likert scale was used, ranging from 1 (strongly disagree) to 5 (strongly agree).

Variable Operationalization

Human Resource Quality (X1) was measured through four dimensions: knowledge, skills, experience, and attitude, covering understanding of accounting and government financial regulations, ability to prepare financial reports, experience in financial management, and responsibility, accuracy, discipline, and professionalism.

The implementation of Government Accounting Standards (X2) is evaluated based on the aspects of recognition and measurement, presentation and disclosure, and compliance, which reflect the extent to which financial reporting practices adhere to the

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applicable Government Accounting Standards. Quality of Local Government Financial Statements (Y) was measured through relevance, reliability, comparability, and understandability, referring to the usefulness, accuracy, comparability, and clarity of financial information.

Data Analysis

Data analysis was conducted using SPSS, including validity and reliability tests, normality, multicollinearity, heteroscedasticity, multiple linear regression, t-tests, F-tests, and the coefficient of determination. The regression model was:$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$

RESULTS AND DISCUSSION

Respondent Characteristics

Table 2. Characteristics of Respondents by Gendern

Gender Number	Gender Number
Male 28	Male 28
Female 21	Female 21
Total 49	Total 49

Based on the table above, the respondents' gender was determined from the self-identification information provided in the questionnaire, which included two categories: male and female. According to the research findings, there were 28 male respondents and 21 female respondents. Thus, it can be concluded that the majority of respondents in this study were male.

Table 3. Characteristics of Respondents by Age

Age Number	Age Number
20–30 years	7
31–40 years	22
41–50 years	20
Total	49

There were 49 respondents. Based on the available data, there were 28 male respondents and 21 female respondents. The largest age group was 31–40 years old, with 22 people, followed by the 41–50 age group with 20 people and the 20–30 age group with 7 people.

Instrument Validation

Table 4. Reliability Test Results

Variabel	Cronbach's Alpha	Batas	Keterangan
Kualitas SDM (X1)	0,809	0,60	Reliabel
SAP (X2)	0,857	0,60	Reliabel
Kualitas Laporan Keuangan (Y)	0,868	0,60	Reliabel

All variables had a Cronbach's Alpha greater than 0.60, so the instrument was deemed reliable. The validity test also showed that all items in X1, X2, and Y had a calculated r greater than the table r of 0.281, so all items were deemed valid.

Test of Classical Assumptions

Table 5. Summary of Classical Assumption Tests

Testing	Results	Conclusion
Normality	Sig. 0,200	The residuals are normally

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Testing	Results	Conclusion
		distributed
Multicollinearity X1	Tolerance 0,487; VIF 2,052	There is no multicollinearity
Multicollinearity X2	Tolerance 0,487; VIF 2,052	There is no multicollinearity
Heteroscedasticity X1	Sig. 0,946	There is no heteroscedasticity
Heteroscedasticity X2	Sig. 0,052	There is no heteroscedasticity

The Kolmogorov-Smirnov asymptotic significance value of 0.200 is greater than 0.05, indicating that the residuals are normally distributed. The tolerance value of 0.487 and the VIF of 2.052 indicate that there is no multicollinearity. The heteroscedasticity test shows that the significance values for each variable are above 0.05, indicating that the model does not contain heteroscedasticity.

Multiple Linear Regression Analysis and Hypothesis Testing

Table 6. Results of the Multiple Linear Regression Analysis

Model	B	Std. Error	Beta	t	Sig.
Konstanta	4,267	2,024	—	2,108	0,041
Kualitas SDM (X1)	0,287	0,112	0,304	2,557	0,014
SAP (X2)	0,572	0,117	0,580	4,872	0,000

The regression equation obtained is Y = 4.267 + 0.287X1 + 0.572X2. The coefficient of X1, 0.287, indicates a positive direction of influence, while the coefficient of X2, 0.572, also indicates a positive direction of influence. The coefficient of X2 is greater than that of X1 in this research model.

The t-test results show that human resource quality has a positive and significant effect on financial statement quality (t = 2.557; Sig. = 0.014). Thus, H1 is accepted. This finding is consistent with the study by Mahardini and Miranti (2021), which states that human resource competence has a positive effect on financial statement quality.

SAP has a positive and significant effect on financial statement quality (t = 4.872; Sig. = 0.000), so H2 is accepted. These results are consistent with the studies by Miranti and Mahardini (2020) and Hasrian, Bustami, and Patra (2023), which show a positive effect of SAP implementation on financial statement quality.

Table 7 F Test

ANOVA[a]

Model	Sum of Squares		Df	Mean Square	F	Sig.
1	Regression	565.942	2	282.971	49.356	.000[b]
	Residual	263.731	46	5.733		
	Total	829.673	48			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Sumber: Data primer diolah, 2026.

Based on the ANOVA table, the calculated F-value was 49.356 with a significance level of 0.000. Since the significance level of 0.000 is less than 0.05, H_0 is rejected and H_3 is accepted. Thus, Human Resource Quality and Government Accounting Standards simultaneously have a significant effect on the Quality of Local Government Financial Reports in East Lombok Regency. These results indicate that the two variables support each other in producing high-quality financial reports

Table 8. Coefficient of Determination

R	R Square	Adjusted R Square	Std. Error of Estimate
0,826	0,682	0,668	2,39443

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An R-squared value of 0.682, or 68.2%, indicates that human resource quality and SAP account for 68.2% of the variation in financial statement quality. The remaining 31.8% is explained by other factors outside the research model. An adjusted R-squared value of 0.668 reflects the model's explanatory power after adjusting for the number of variables and the sample size

DISCUSSION

The Effect of Human Resource Quality on the Quality of Local Government Financial Reports

The results of the study indicate that the quality of human resources has a positive and significant effect on the quality of local government financial reports in East Lombok Regency. This is evidenced by a t-value of 2.557 and a significance level of 0.014, which is less than 0.05. Thus, the first hypothesis (H1) is accepted. These findings suggest that the higher the quality of human resources, the better the quality of the resulting financial reports. Government officials who possess accounting knowledge, technical skills, work experience, and a professional attitude are able to carry out the processes of managing and preparing financial statements more effectively. From the perspective of Stewardship Theory, government officials are responsible for managing public resources transparently and accountably. Therefore, improving the competence of human resources is a key factor in supporting the preparation of high-quality local government financial statements.

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

The results of the study indicate that the implementation of Government Accounting Standards has a positive and significant effect on the quality of the financial statements of the East Lombok Regency local government. This is evidenced by a calculated t-value of 4.872 and a significance level of 0.000, or $p < 0.001$. Thus, the second hypothesis (H2) is accepted. These findings indicate that the implementation of Government Accounting Standards plays a crucial role in improving the quality of local government financial statements. Consistent implementation of accounting standards can assist government officials in carrying out the processes of recognition, measurement, recording, and presentation of financial information in accordance with applicable regulations. This supports the preparation of financial statements that are relevant, reliable, comparable, and understandable. Furthermore, the research results show that the implementation of Government Accounting Standards has a more dominant influence than the quality of human resources, as indicated by the standardized regression coefficient. This indicates that the existence of accounting standards as institutional guidelines plays a crucial role in ensuring uniformity and consistency in financial reporting. Although the quality of government officials is essential, the systematic implementation of accounting standards can help reduce differences in reporting practices among government agencies.

The Simultaneous Effects of Human Resource Quality and the Implementation of Government Accounting Standards on the Quality of Local Government Financial Statements

The results of the study indicate that human resource quality and the implementation of Government Accounting Standards simultaneously have a significant effect on the quality of local government financial statements in East Lombok Regency.

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This is evidenced by a calculated F-value of 49.356 and a significance value of 0.000, or $p < 0.001$. Thus, the third hypothesis (H3) is accepted. The coefficient of determination (R^2) value of 0.682 indicates that the quality of human resources and the implementation of Government Accounting Standards together account for 68.2% of the variation in the quality of local government financial statements, while the remaining 31.8% is explained by other factors not included in the research model. These findings indicate that improving the quality of local government financial reports requires the support of competent human resources as well as the consistent implementation of accounting standards. These two factors complement each other in supporting transparent and accountable financial management and reporting processes. From the perspective of Stewardship Theory, government officials, as managers of public resources, have a responsibility to produce financial reports that are accountable to the public. Therefore, the East Lombok Regency Government—specifically the Regional Financial and Asset Management Agency (BPKAD)—needs to enhance the competence of its officials through technical training, strengthen the implementation of Government Accounting Standards, and conduct periodic evaluations and oversight to improve the quality of local government financial reports.

CONCLUSION

These findings indicate that the quality of local government financial reports is influenced by the quality of human resources and the implementation of Government Accounting Standards. The quality of human resources has a positive and significant influence, indicating that a knowledgeable, skilled, and professionally responsible workforce is essential for translating financial regulations into accurate reporting practices. The implementation of Government Accounting Standards also has a positive and significant effect and yields a stronger standardized coefficient in the model. The results of the simultaneous analysis indicate that the quality of financial reporting is best understood as the result of human and institutional factors. From a governance perspective, civil servants require adequate competencies to fulfill their responsibilities, while accounting standards provide the institutional framework necessary to guide and standardize those responsibilities.

The practical implication for the East Lombok Regency Government is that financial reporting improvement should not rely solely on additional training or solely on regulatory compliance. The BPKAD should establish an integrated capacity-building program consisting of periodic technical training on Government Accounting Standards, competency mapping for financial personnel, standardized financial reporting procedures across OPDs, regular compliance reviews, and corrective feedback mechanisms. Particular attention should be given to areas in which accounting standards are difficult to apply consistently. Since the implementation of Government Accounting Standards has shown a relatively greater contribution, the BPKAD needs to strengthen mechanisms for monitoring compliance with SAP across all OPDs. On the other hand, human resource development must remain a sustained institutional priority, as the successful implementation of SAP depends on a workforce with the necessary technical knowledge and skills.

Author's Statement

The author declares that this article is the result of independent research and contains no conflicts of interest. The entire research process was conducted in accordance with the principles of research ethics and academic integrity. The author is

responsible for the entire content of the article, including the data, analysis, interpretation, and conclusions presented.

Research Limitations

This study has several limitations. First, although questionnaires were distributed to all 86 members of the target population, only 49 usable responses were obtained. The response rate of 56.98% creates a potential non-response bias and limits the extent to which the findings can be generalized to all personnel within the target population. Second, the study focuses only on human resource quality and Government Accounting Standards, while other institutional and technological factors may also influence financial statement quality. Third, the study uses self-reported questionnaire data, which may be affected by respondents' perceptions and reporting tendencies.

Suggestions for Future Research

Future research is recommended to expand the scope of the study by including dimensions of modern governance, especially digital governance, transparency, and the effectiveness of internal controls. Digital governance can be examined to understand how the implementation of digital systems and information technology in managing local government finances contributes to the quality of financial reports. Transparency can also be studied to see to what extent openness in presenting local government financial information supports public accountability. In addition, the effectiveness of internal controls can be explored more specifically to understand its role in preventing errors, ensuring compliance, and improving the reliability of financial information. Future research can also involve a larger number of respondents and a wider coverage of local government units to obtain more comprehensive evidence and enhance the generalization of the research results.

Statement Regarding the Use of Artificial Intelligence (AI)

AI was used in the preparation of this manuscript. The author used AI tools solely to assist with language refinement, grammar checking, and editing to ensure clarity and readability. The author remains fully responsible for the accuracy, originality, integrity, and academic content of the manuscript. All AI-assisted content was reviewed and verified by the author before the manuscript was submitted.

Conflict of Interest

The author declares that there is no conflict of interest.

Kontribusi Penulis

Sadanah Salsabila contributed to the development of the research concept, data collection and processing, data analysis, and the preparation of the initial draft of the manuscript. Siti Reuni Inayati provided guidance and feedback on the research concept and reviewed and refined the manuscript. Both authors participated in the validation process and have read and approved the final version of the manuscript.

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