

Utilization Of Computer-Based Accounting Information Systems and Competency Towards Financial Report Transparency with Financial Report Quality as A Moderation Variable

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Received: 1 March 2024 | Accepted: 20 April 2024 | Published: 30 April 2024

DOI: <https://doi.org/10.55057/ijbtm.2024.6.1.55>

Abstract: *Purpose: This study aims to examine (1) the effect of the use of computer-based accounting information systems (SIA) on the quality of financial statements in organizations located in the Depok City Government. (2) The effect of competence on the quality of financial statements in organizations located in the Depok City Government. (3) The effect of transparency on financial statements in organizations located in the Depok City Government. Method: This study used a type of quantitative research. The source of data in this study is using primary data obtained from the results of questionnaire distribution. The population in this study is 13 OPD, 1 Regional Secretariat, and 2 Agencies in Depok City. In this study, the number of samples was 68 peoples. Finding: The results of this study show that the use of computer-based accounting information systems (SIA) has a positive effect on the quality of financial statements while competence has a negative effect on the quality of financial statements. Transparency variables are proven to moderate the relationship between the use of technology-based SIA and competence on the quality of financial statements. Novelty: The novelty of this research, the researcher adds a moderating variable of transparency and report quality.*

Keywords: Computer-Based Accounting Information System (SIA), Competence, Transparency and Quality of Financial Statements

1. Introduction

Financial reports produced by companies must be accountable and transparent in line with the government accounting system. The government accounting system is a systematic series of procedures, organizers, equipment and other elements to realize accounting functions from transaction analysis to financial reporting within government organizations. The accounting system is a container for processing financial data to produce financial information that is presented in financial reports. The resulting government financial information must meet the requirements of being relevant, timely, accurate and complete. An information accounting system (AIS) is an information system that handles everything related to accounting. AIS itself has an important function, by collecting and storing data about activities and transactions, processing data into information that can be used in the decision-making process, and exercising precise control over organizational assets.

Organization's financial reporting have to follow the government accounting system in terms of transparency and accountability. The government accounting system is a methodical set of the protocols, organizers, tools and other components that enable accounting tasks, such as financial reporting and transaction analysis, to be carried out inside government agencies. Financial data is processed in the accounting system to create the financial information that is displayed in financial reports. The government financial data that is produced must adhere to the standards of timeliness, accuracy, completeness, and relevance. An information system that manages all accounting-related tasks is called an information accounting system (AIS). In addition to gathering and storing information regarding transactions and activities, AIS also processes data into information that can be utilized for decision-making, and maintains exact over organizational assets.

In accordance with the AIS function, information technology is required. Information technology is hardware and software that is used to support the work of accounting information systems. The accounting information system is supported by computer-based tools to make it easier to manage and process information by a government agency or organization. Computer-based accounting information systems have a variety of information that is useful, understandable and accessible. When used, accounting information systems have various benefits, that are speed, accuracy and transparency. Computer-based accounting information systems can be run and driven well by human resources. Human resources who can record, enter and manage information data into financial reports.

Information technology is necessary according to the AIS function. Accounting information systems are supported by hardware and software known as information technology. Computer-based technologies are used to support the accounting information system, which facilitates the management and processing of information by government agencies or organizations. Information from computer-based accounting information systems is readily available, intelligible, and of a variety of uses. The three main advantages of using accounting information systems are speed, accuracy, and transparency. Human resources are capable of operating and directing computer-based accounting information systems effectively. Human resources with the ability to organize, record, and enter data into financial reports.

In the Depok City Government, in using a computer information system which is run and driven by human resources, it has used its own system, that is, the Regional Financial Management Information System (SIPKD) which is a place or forum within the service or Regional Government Organization (OPD) in carrying out budgeting, administration and financial reports. The Regional Financial Management Information System (SIPKD) is a data base software used in one agency or Regional Government Organization (OPD) in Depok City. Data base software is a computerized accounting process that is in accordance with the Government Accounting System (SAP), so that human resources are able to complete the process of preparing financial reports with a firm, honest attitude, accountability and accountability in preparing and delivering report information. Regional government finances so that there is provision of accurate financial report information so that quality financial reports can be produced for the information needs of users of financial reports, that the public; people's representatives, supervisory institutions and audit institutions; parties who provide or play a role in the donation, investment and loan process; and government.

The Regional Financial Management Information System (SIPKD), a location or forum within the service or Regional Government Organization (OPD) for carrying out budgeting,

administration, and financial reports, is the system that the Depok City Government uses in conjunction with its own computer information system that is managed and driven by human resources. One agency under the Regional Government Organization (OPD) in Depok City uses a database program called the Regional Financial Management Information System (SIPKD). Utilizing database software, which is an automated accounting procedure compliant with the Government Accounting System (SAP), enables human resources to finish the financial report preparation process with a firm, honest approach, accountability, and accountability in creating and delivering reports. The purpose of regional government finances is to ensure the availability of precise financial report data, enabling the production of high-quality financial reports that meet the information requirements of the public, people's representatives, auditing and supervisory bodies, parties involved in the donation, investment, and loan processes, and the government.

2. Theoretical Framework and Hypothesis Development

Transparency of Financial Reports

The transparency in regional financial management through financial recording and reporting in accordance with SAP is a form of accountability of government administrators to their people. Regional government financial management is required to implement an accounting system that is used as a means of preparing Regional Government Financial Reports (LKPD) based on the applicable SAP. Regarding the LKPD, the Financial Audit Agency (BPK) as the government's external auditor carries out an audit of the LKPD based on applicable audit standards. After the LKPD is audited, an audit opinion is issued by the BPK. Examination of regional government financial reports by the BPK found that there were still many financial reports of ministries/institutions/local governments that had not received a WTP opinion, this was caused by several factors, that are (1) presentation of financial reports that were not fully in accordance with SAP, (2) weak internal control system, (3) state/regional goods have not been organized in an orderly manner, (4) procurement of goods has not complied with applicable regulations, and (5) inadequate human resource capacity for financial management. The implementation of SAP for financial recording and reporting in regional financial management fosters openness and holds government officials accountable to the citizens. In order to prepare Regional Government Financial Reports (LKPD) based on the relevant SAP, regional government financial management must install an accounting system. As the government's external auditor, the Financial Audit Agency (BPK) conducts an audit of the LKPD in accordance with the relevant audit standards. The BPK issues an audit opinion following the audit of the LKPD. The BPK's examination of regional government financial reports revealed that many ministries, institutions, and local governments still lacked a WTP opinion. This was due to a number of factors, including (1) financial reports that were not presented fully in accordance with SAP, (2) a weak internal control system, (3) an unorganized state or regional procurement of goods, (4) noncompliance with applicable regulations in the procurement of goods, and (5) a lack of human resource capacity for financial management.

The Utilization of computer – based accounting information systems

An accounting information system is a system that can collect, record, store and process data to create information for decision makers. This includes people, procedures and instructions, data, software, IT infrastructure, internal controls, and security measures (Puspitawati, 2021). Accounting information systems retrieve accounting data from business processes, record accounting data in appropriate records, classify, summarize, and integrate aggregate accounting data to process detailed accounting data, both internal and external. Including

processes, procedures, and reporting systems to users. (Turner et al., 2020). (Efraim Turban & King Jae Kyu Lee, 2015) states that a computer-based information system (CBIS) is an information system that uses computer technology to execute some or all of the work provided. Information technology plays a very important role in the development of accounting, especially helping financial reporting to become easier, more effective, efficient and accurate. An accounting information system is a system that processes data and transactions to create information that is useful for planning, controlling and business operations (Zamzami et al., 2021).

H1: It is suspected that computer-based information systems and the use of regional financial accounting information systems have an influence on the transparency of regional financial reports.

The system that can gather, record, store, and process data to produce information for decision makers is an accounting information system. People, protocols and guidelines, information technology infrastructure, data, software, internal controls, and security measures are all included in this. In 2021, Puspitawati. Accounting information systems process detailed accounting data, both internal and external, by retrieving it from business operations, storing it in the proper records, classifying, summarizing, and integrating aggregate accounting data. including methods, protocols, and user reporting systems. The Turner group, 2020. A computer-based information system (CBIS) is an information system that employs computer technology to carry out part or all of the task supplied, according to (Efraim Turban & King Jae Kyu Lee, 2015). The evolution of accounting has been greatly aided by information technology, which is particularly helpful in making financial reporting simpler, more accurate, efficient, and effective. According to Zamzami et al. (2021) an accounting information system is a system that analyzes data and transactions to produce information that is helpful for organizing, managing, and doing business. H1: The usage of regional financial accounting information systems and computer-based information systems may have an impact on how transparent regional financial reports are.

Competency

Human Resources (HR) are people who work within an organization and function as capital within the organization which can be realized into real physical and non-physical potential within the organization. Indicators in human resource competency consist of: (1) Knowledge (Knowledge), and (2) Skills (Skill). The higher the competency of human resources, the better the financial reports produced. In the process of preparing government financial reports, SKPD must have competent human resources, then have knowledge of the methods and processes for preparing financial reports, supported by an educational background in accounting, frequently attend training/workshops, and have experience in the financial sector. This is in line with researchers that HR competency has a significant positive effect on the quality of financial reports.

H2: It is suspected that HR competency has an influence on the transparency of regional financial reports

People who work for an organization and serve as its capital—capital that can be transformed into actual, non-physical organizational potential—are known as human resources (HR). The two components that make up indicators of human resource competency are knowledge (knowledge) and skills (skill). The quality of the financial reports generated increases with the

competency of human resources. In order to prepare government financial reports, SKPD needs qualified human resources, expertise in financial report preparation techniques and procedures, an accounting education, regular attendance at workshops and training sessions, and previous financial industry experience. This is consistent with research showing that the quality of financial reports is positively impacted by HR capability.

H2: It's possible that HR proficiency affects how transparent regional financial reports are.

Quality of Financial Reports

Financial reports are structured reports regarding reports of financial position and transactions carried out by a report (Government Regulation of the Republic of Indonesia Number 71 of 2010 concerning Government Accounting Standards, 2010). Financial reports are the final result of the accounting process and provide information to help various stakeholders in making decisions. (Bastian, 2010). From the definition above, we can conclude that financial statements are a structured accounting process related to the balance sheet for the accounting period. Financial reports must be based on applicable accounting standards and be useful for stakeholders in decision making.

Financial reports, as defined by Government Regulation of the Republic of Indonesia Number 71 of 2010 concerning Government Accounting Standards, 2010, are organized reports that detail financial positions and transactions. The end product of accounting is a financial report, which offers data to assist different stakeholders in decision-making. Bastian (2010). Financial statements are a structured accounting process associated with the balance sheet for the accounting period, as can be inferred from the definition given above. Financial reports have to be helpful to decision-makers and based on applicable accounting standards.

Financial reports are reports regarding a financial position and transactions carried out by a financial reporting entity in a structured manner. For local governments, it is mandatory to prepare quality financial reports. The quality of regional government financial reports reflects the orderly management of regional government finances, which includes orderly administration and adherence to principles. The indicator that local government financial reports are of high quality is that they meet characteristics such as relevant, reliable, comparable and understandable.

H3: It is suspected that the quality of regional government financial reports moderates the influence of computer-based information systems on the transparency of regional financial reports

H4: It is suspected that the quality of regional government financial reports moderates the influence of competence on the transparency of regional financial reports.

Financial reports are organized summaries of the financial situation and transactions of a financial reporting institution. It is required of local governments to prepare high-quality financial reports. The orderly management of regional government finances, which encompasses principle-abiding administration and orderly administration, is reflected in the caliber of regional government financial reports. When local government financial reports satisfy requirements including relevance, dependability, comparability, and comprehensibility, they are considered high quality.

- H3: The impact of computer-based information systems on the transparency of regional financial reports may be mitigated by the caliber of regional government financial reports.
- H4: The influence of competence on the transparency of regional government finances is thought to be moderated by the caliber of those reports.

3. Methodology

Population and Sample

The population of this research are 16 Regional Apparatus Organizations (OPD) in Depok City. This research carried out full sampling because the entire sample was used. Respondents in this research were work unit managers or structural officials.

Sources and Methods of Data Collection

The sixteen Regional Apparatus Organizations (OPD) in Depok City comprise the research population. Because the entire sample was used, full sampling was done for this study. The participants in this study were either structural officials or managers of work units.

Sources and Techniques for Gathering Data

The type of data is qualitative data. The data source used is primary data, that is, data obtained directly from a source, in the form of a collection of questions or statements distributed. The data collection technique uses a questionnaire. A questionnaire is a structured list of statements or statements submitted to respondents. The questionnaire was given directly to the Depok City regional apparatus organization (OPD) work unit in the accounting or finance section. Variable measurements in this study used a Likert scale with five answers given a score, that are, strongly disagree (STS), disagree (TS), neutral (N), agree (S), and strongly agree (SS).

Qualitative data is the kind of data. The data source that was used is primary data, or information that was gathered straight from a source and disseminated as a set of questions or statements. A questionnaire is used in the data collection process. A systematic set of assertions or statements provided to responders is called a questionnaire. The work unit in the accounting or finance sector of the Depok City regional apparatus organization (OPD) received the questionnaire directly. In this study, the variables were measured using a Likert scale, wherein five responses were assigned a score: strongly disagree (STS), disagree (TS), agree (S), neutral (N), and strongly agree (SS).

4. Result and Discussion

4.1 Data Quality Test

a. Data Validity

Validity test is to determine whether a variable can really be said to be suitable for use or not in determining an item. Items are said to be valid by looking at the Corrected Item Total Correlation value. If an item has $r_{count} > r_{table}$, then the item can be said to be valid. This research was tested with 68 respondents. Where the r_{table} for $n=68$ is 0.235.

The purpose of a validity test is to establish whether or not a variable can be considered appropriate for use in determining an item. The Corrected Item Total Correlation value indicates whether an item is legitimate. An item is considered valid if its r_{count} is greater than its r_{table} . 68 people participated in the research test. where $n=68$'s r_{table} value is 0.235.

Table 1: Validity Test Result

Variable	R counting	R table	Description
The Utilization of computer – based accounting information systems	0,689	0,235	Valid
Competency	0,706	0,235	Valid
Transparency	0,715	0,235	Valid
Quality of Financial Report	0,713	0,235	Valid

Source: data processed

In the table above, it shows that all items in the variables tested state that each statement instrument is considered valid because the Corrected Item-Total Correlation value > from the table is significant 0.05.

Since the Corrected Item-Total Correlation value > from the table is significant 0.05, all items in the variables tested in the above table indicate that each statement instrument is regarded as valid.

b. Reliability Test

Reliability testing is carried out only on research items that have undergone validity and are declared valid. The reliability test uses the Cronbach's Alpha (α) statistical test, reliability coefficient > 0.60. The following are the results of the reliability test variables:

Research items that have undergone validity testing and been deemed legitimate are the only ones that undertake reliability testing. The statistical test Cronbach's Alpha (α) with a reliability coefficient > 0.60 is used for the reliability test. The reliability test variables yielded the following results:

Table 2: Reliability Test Result

Variable	Cronbach's Alpha	Description
The Utilization of computer – based accounting information systems	0,747	Reliable
Competency	0,755	Reliable
Transparency	0,772	Reliable
Quality of Financial Report	0,768	Reliable

Source: data processed

4.2 Classic Assumption Test

a. Model Residual Normality Test

The data normality test in this study was carried out using the One-Sample Kolomogorov-Smirnov Test by looking at significance > 0.50.

The One-Sample Kolomogorov-Smirnov Test was used in this study to assess the normalcy of the data by examining significance > 0.50.

b. Multicollinearity Test

The multicollinearity test is used to determine whether or not there are deviations from the classic assumption of multicollinearity, the existence of a linear relationship between independent variables in the regression model. In this study, to test whether there is multicollinearity interference in the regression model, we look at the Tolerance and VIF (Variance Inflation Factory) values. The recommended value to indicate that there is no

multicollinearity disturbance is that the Tolerance value must be > 0.10 and the VIF value < 10 (Hair et al. 2010).

The existence of a linear relationship between the independent variables in the regression model, which is the traditional assumption of multicollinearity, is tested for departure using the multicollinearity test. In this work, we examine the values of tolerance and VIF (Variance Inflation Factory) to determine whether multicollinearity interference exists in the regression model. To show that there is no multicollinearity disturbance, it is advised that the VIF value be less than 10 and the tolerance value be greater than 0.10 (Hair et al. 2010).

c. Heteroscedasticity Test

Heteroscedasticity test to find out whether the variance from the residual data from one observation to another is constant. In this study, to test whether there is heteroscedasticity interference or not, the Gletsjer statistical test is used, that is transforming residual values into absolute residuals and regressing them with the independent variables in the model (Gujarati and Poter, 2010). If a significant value is obtained for the independent variable > 0.50 , it can be concluded that there is no heteroscedasticity disturbance.

To determine if the variance in the residual data from one observation to the next is constant, use the heteroscedasticity test. The Gletsjer statistical test, which involves converting residual values into absolute residuals and regressing them with the independent variables in the model, is employed in this study to determine whether or not there is heteroscedasticity interference (Gujarati and Poter, 2010). It can be said that there is no heteroscedasticity disturbance if a significant value > 0.50 is found for the independent variable.

4.3 Statistical Analysis and Hypothesis Testing

a. Coefficient of Determination Test

The coefficient of determination test is used to measure how large the variation in the independent variable in the multiple linear regression model is in explaining the variation in the dependent dependent variable. The value of the coefficient of determination is between zero and one, the larger it is, the closer it is to one, the more accurate the model.

The multiple linear regression model's coefficient of determination test is used to quantify the extent to which variations in the independent variable account for variations in the dependent variable. The coefficient of determination has a value between zero and one; the closer the value is to one, the more accurate the model. The larger the value.

Table 3: Coefficient of Determination Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,869 ^a	,755	,739	0,2150

a. Dependent Variable: Transparency of Financial Report

b. Predictors: (Constant), P.SIA Comp, Competency, P.SIA Comp*Quality LK, Competency* Quality LK,

Source: data processed

Based on the data processing above, the Adjusted R-Square is 0.755. This value shows that 75.5% of the variables using computer-based AIS, competence and transparency have the ability to explain the quality of financial reports or in other words 24.5% of the quality of financial reports can be explained by variables outside the model being tested.

The Adjusted R-Square, based on the data processing mentioned above, is 0.755. This figure indicates that 24.5% of the quality of financial reports can be explained by variables other than the model under test, meaning that 75.5% of the variables employing computer-based AIS, competency, and transparency have the capacity to explain the quality of financial reports.

b. Model Feasibility Test (F Test)

The F test is basically for the suitability of the regression model to be continued in further testing between all independent variables and the dependent variable. The resulting significant value $\alpha < 0.05$ means it has a significant effect on the dependent variable.

In essence, the F test determines if the regression model is appropriate for use in additional testing between all independent variables and the dependent variable. It has a significant impact on the dependent variable, as indicated by the significant value $\alpha < 0.05$ that results.

**Table 4: Test Result
F ANOVA^a**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	8,956	4	2,239	48,421	,000b
Residual	2,913	63	,046		
Total	11,869	67			

a. Dependent Variable: Transparency of Financial Reports

b. Predictors: (Constant), P.SIA Comp, Competency, P.SIA Comp*Quality LK, Competency*Quality LK,

Source: data processed

Based on the data processing above, the calculated F value is greater than the F table value ($48.979 > 2.746$) with a significance level of 0.000b which has a value (sig.) = $0.000b < 0.05$. The significant F test has a value of 0.000, meaning that the model tested is fit/good, in other words, the use of computer-based AIS, competence and transparency moderate the influence of the quality of financial reports.

The computed F value, with a significance level of 0.000b and a value (sig.) = $0.000b < 0.05$, is bigger than the F table value ($48.979 > 2.746$) based on the data processing described above. The significant F test has a value of 0.000, indicating that the model is fit or good; in other words, the influence of financial report quality is moderated by the use of computer-based AIS, competency, and transparency.

c. Hypothesis Test (t-test)

The t test basically aims to individually determine the influence of an independent variable on the dependent variable. If $i =$ the resulting significant value $\alpha = 0.50$ then it can be concluded that partially the independent variable has a significant effect on the dependent variable.

In essence, the purpose of the t test is to ascertain the specific impact of each independent variable on each dependent variable. It can be inferred that the independent variable partially influences the dependent variable in a meaningful way if $i =$ the resulting significant value, $\alpha = 0.50$.

**Table 5: t Test Result
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2,432	,405		6,003	,000*
1 X1	1,360	,625	1,291	2,175	,033*
X2	-1,656	,609	-1,621	-2,721	,008*
X1*M	-,266	,143	-1,744	-1,861	,067**
X2*M	,440	,144	3,032	3,057	,003*

a. Dependent Variable: Transparency of Financial Reports

b. Predictors: (Constant), P.SIA Comp, Competency, P.SIA Comp*Quality LK, Competency*Quality LK,

Source: data processed

- It is suspected that computer-based information systems and the use of regional financial accounting information systems have an influence on the transparency of regional financial reports (H1)

The usage of regional financial accounting information systems and computer-based information systems may have an impact on how transparent regional financial reports are (H1)

- From Table 5 it can be seen that the significance value of the variable Utilization of regional financial accounting information systems is 0.033 which is below the level of significance of 0.05. Thus, the hypothesis in this research states that computer-based information systems and the use of regional financial accounting information systems have an influence on the transparency of regional financial reports

Table 5 shows that the variable Utilization of regional financial accounting information systems has a significance value of 0.033, which is less than the 0.05 level of significance. Accordingly, the research's premise is that the usage of regional financial accounting information systems and computer-based information systems has an impact on the openness of regional financial reporting.

- It is suspected that HR competency has an influence on the transparency of regional financial reports (H2)
- It's possible that HR proficiency affects how transparent regional financial reports are (H2)
- From Table 5 it can be seen that the significance value of the HR Competency variable is 0.008 which is below the level of significance of 0.05. Thus, the hypothesis in this research states that HR competency influences the transparency of regional financial reports.

Table 5 shows that the HR Competency variable has a significance value of 0.008, which is less than the 0.05 criterion of significance. Accordingly, the research's hypothesis is that HR competency affects how transparent regional financial reports are.

- It is suspected that the quality of regional government financial reports moderates the influence of computer-based information systems on the transparency of regional financial reports (H3)
- The impact of computer-based information systems on the transparency of regional financial reports may be mitigated, it is hypothesized, by the caliber of regional government financial reports (H3)
- Based on the next stage to test the third hypothesis, where the regional government financial report quality variable becomes a moderating variable, it can be seen from the results of the moderation test where the Beta value is -0.266 with a significance level of 0.067 which is

below the level of significance of 0.10. Based on these results, it is proven that the financial report quality variable is able to weaken the relationship between information technology-based financial information systems and financial report transparency.

The results of the moderation test show that, in the next stage of testing the third hypothesis, the quality of regional government financial reports is a moderating variable. In this case, the beta value is -0.266 at a significance level of 0.067, which is less than the level of significance of 0.10. These findings demonstrate that the association between financial report transparency and information technology-based financial information systems might be weakened by the financial report quality variable.

- It is suspected that the quality of regional government financial reports moderates the influence of competence on the transparency of regional financial reports (H4)
- It is hypothesized that the influence of competency on the transparency of regional financial reports is moderated by the caliber of regional government financial reports (H4)
- To test the fourth hypothesis, where the variable understanding the quality of regional government financial reports is a moderating variable can be seen from the results of the moderation test where the Beta value is -0.440 with a significance level of 0.003 which is below the level of significance of 0.05. Based on these results, it is proven that the financial report quality variable is able to strengthen the relationship between HR quality and financial report transparency.

To test the fourth hypothesis, the moderation test results show that the variable understanding the quality of regional government financial reports is a moderating variable; the beta value is -0.440 at a significance level of 0.003, which is less than the 0.05 level of significance. These findings demonstrate that the financial report quality variable can enhance the correlation between financial report transparency and HR quality.

4. Discussion

The use of information technology has a direct effect on the transparency of the financial reports of the regional government of Depok City and has an indirect effect through mediating or intervening variables on the quality of the financial reports of the regional government of Depok City. These findings support literature related to the use of information technology in an organization, including local government. Regional governments in managing financial transactions based on the APBD are of course increasingly complex because the volume of transactions is increasing. Utilization of information technology, that the use of computer and communication technology in managing local government finances, will improve the quality of financial reports both in terms of accuracy and timeliness in preparing financial reports. This is in line with the results of research by Indriasari (2008) which states that the use of information technology has a significant positive effect on the quality elements of financial reports, the timeliness of financial reporting for the Depok city regional government. The quality of financial reports in the Depok City Government certainly requires information technology tools to process increasingly complex regional financial transactions and be able to provide transparent results. This means that the use of information technology with the use of computers and internet networks in the implementation of the City's regional government financial accounting and reporting system Depok has a significant influence on the transparency of government financial reports. This indicates that the use of information technology in the SIMAKDA (Regional Financial Accounting and Budget Management Information System) and SIADINDA (Regional Service Management Information System)

application systems is fully fulfilled in every part of the SKPD work unit even though it is still in the mentoring process and the role and intervention is still quite high. from PPKD financial management officials as the reporting entity in compiling and presenting financial reports for the Depok City regional government.

The quality of the financial reports produced by the regional government of Depok City is indirectly impacted by the usage of information technology, which also has a direct impact on the transparency of those reports through mediating or intervening variables. The literature on information technology utilization in organizations, particularly local government, is supported by these findings. Naturally, as the amount of transactions increases, handling financial transactions based on the APBD becomes more challenging for regional governments. A local government's ability to manage its finances effectively and on time will be enhanced by its use of information technology, or more specifically, by using computers and communication devices to prepare financial reports. This is consistent with the findings of a study conducted by Indriasari (2008), which shows that the Depok City Regional Government's use of information technology significantly improves the timeliness and quality of financial reports. Information technology solutions are undoubtedly needed for the Depok City Government to manage increasingly complicated regional financial transactions and be able to deliver transparent results, which in turn improves the quality of financial reports. This indicates that the transparency of government financial reports is significantly impacted by the use of information technology, namely the usage of computers and internet networks in the deployment of the City's regional government financial accounting and reporting system Depok.

This shows that, despite being in the mentoring process and still having a high role and intervention level, the SKPD work unit fully utilises information technology in the application systems of SIADINDA (Regional Service Management Information System) and SIMAKDA (Regional Financial Accounting and Budget Management Information System). the reporting entity for the compilation and presentation of financial reports to the Depok City regional government comes from PPKD financial management authorities.

Meanwhile, the human resource competence of the Depok City government has been proven to influence the transparency of financial reports and also has a moderating effect on the quality of financial reports. This shows that government officials already have a high level of responsibility for financial management, and every financial manager in SKPD has been fully included in taking part in various socialization activities, workshops and training on accrual-based government accounting standards, so it can be seen from the research results that the average number of officials financial managers gave quite low answers to statements about their participation in various training, outreach and workshops. This shows that government officials already have a high level of responsibility for financial management, and every financial manager in SKPD has been fully included in taking part in various socialization activities, workshops and training on accrual-based government accounting standards, so it can be seen from the research results that the average number of officials financial managers gave quite low answers to statements about their participation in various training, outreach and workshops. The results of this research are in line with the research results of Roviyantie (2012) showing that human resource competence has a significant effect on the quality of financial reports of regional apparatus organizations in Tasikmalaya district both partially and simultaneously, and the research results of Desiana et al (2014) show that HR competence, application of the accounting system, IT utilization and internal control systems have a positive

and significant effect on the quality of the Depok city government's regional financial reports, both partially and simultaneously. Sufficient human resource competency in the financial management apparatus of the Depok City government shows that the financial management apparatus in each SKPD is able to produce quality financial reports in accordance with accrual-based government accounting standards. The financial reports that have been produced by the local government cannot be separated from the process of mentoring and the use of consultants in preparing and presenting financial reports. The process of mentoring and using consultants in the process of preparing and presenting regional government financial reports is possible to assist financial management officials in understanding accrual-based government accounting standards. It is hoped that the quality of regional government financial reports in the next fiscal year will be maintained, this must be supported by fairly high human resource competency, human resource competency can be measured by looking at the responsibilities held by financial management officials, the participation of financial management officials in various training, and the experience that financial management officials can gain during the mentoring process.

In the meantime, it has been demonstrated that the Depok City government's human resource competency modifies the quality of financial reports as well as their transparency. It can be seen from the research results that the average number of officials financial managers gave quite low answers to statements about their participation in various training, outreach, and workshops. This indicates that government officials already have a high level of responsibility for financial management, and every financial manager in SKPD has been fully included in taking part in various socialization activities, workshops, and training on accrual-based government accounting standards. It can be seen from the research results that the average number of officials financial managers gave quite low answers to statements about their participation in various training, outreach, and workshops. This indicates that government officials already have a high level of responsibility for financial management, and every financial manager in SKPD has been fully included in taking part in various socialization activities, workshops, and training on accrual-based government accounting standards. The present study's findings are consistent with those of Roviyantie (2012), who found that human resource competence has a significant, partially simultaneous impact on the quality of financial reports of regional apparatus organizations in Tasikmalaya district. Similarly, Desiana et al. (2014) found that HR competence, accounting system application, IT utilization, and internal control systems have a positive and significant, partially simultaneous impact on the quality of regional financial reports produced by the Depok city government. Sufficient human resource competency within the Depok City government's financial management apparatus demonstrates the ability of each SKPD's financial management apparatus to generate high-quality financial reports in compliance with accrual-based government accounting standards. It is impossible to disentangle the local government's financial report preparation and presentation process from the mentoring and consulting processes involved. Financial management authorities may receive assistance in comprehending accrual-based government accounting standards through the process of mentoring and consulting throughout the preparation and presentation of regional government financial reports. It is hoped that the quality of regional government financial reports would remain strong in the upcoming fiscal year; however, this needs to be backed up by a reasonably high level of human resource expertise, one way to assess human resource competency is to look at the duties performed by financial management officials, their involvement in different types of training, and the experience they can get from mentoring others.

5. Conclusions and Suggestions

Conclusions

- i. The use of a computer-based accounting information system (AIS) affects the transparency of the Depok City regional government's financial reports
- ii. Competence influences the transparency of Depok City regional government financial reports
- iii. The quality of regional financial reports moderates the relationship between the use of computer-based information systems and the transparency of Depok City regional government financial reports
- iv. The quality of regional financial reports moderates the relationship between HR competency and the transparency of Depok City regional government financial reports
- v. A computer-based accounting information system (AIS) has an impact on how transparent the financial reports of the Depok City regional administration are.
- vi. Competence affects how transparent the financial reports from the regional government of Depok City are.
- vii. The relationship between the utilization of computer-based information systems and the transparency of the financial reports produced by the regional administration of Depok City is moderated by the caliber of the regional financial reports.
- viii. The association between HR competency and the openness of the regional government financial reports of Depok City is moderated by the quality of the regional financial reports.

Suggestions

- i. It is recommended that you pay attention to repairs and damage to hardware and software so that there are no longer any obstacles to the use of computer-based accounting information systems.
- ii. It is recommended to pay attention to training in preparing financial reports and further improve information that is easy to understand on transparency.
- iii. Further research will further expand the population and sample
- iv. It is advised that you take note of any hardware and software damage and repairs to ensure that using computer-based accounting information systems is not impeded in any way.
- v. It is advised to focus on financial report preparation training and to further enhance transparent, easily comprehensible information.
- vi. More investigation will increase the population and sample size.

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