



Original Article

The Influence of Information Technology Utilization, Information System Implementation and HR Competency on the Quality of Banjarmasin City Government Performance Reports

Elvira Agustina¹, Hamdani Hamdani^{2✉}, Asrid Juniar³

^{1,2,3} Universitas Lambung Mangkurat Banjarmasin.

Correspondence Author: hamdani.feb@ulm.ac.id

Abstract:

This study aims to determine and analyze the effect of information technology utilization, implementation of Local Government Information Systems, and human resource competencies on the quality of Local Government Financial Reports on SKPD in Banjarmasin City. This type of research used is quantitative research. The research data was obtained by using a questionnaire distributed to financial management employees at SKPD in Banjarmasin City. The sampling were determined by using the purposive sampling. The analysis technique used is multiple linear analysis using the IBM SPSS Statistics application. The results of this study indicates that the utilization of information technology affects the quality of Local Government Financial Statements. Meanwhile, the implementation of Local Government Information Systems, and the competence of human resources does not effect the quality of Regional Government Financial Reports.



<https://jurnal.usk.ac.id/riwayat>

Keywords: Government Financial Statement, Information Technology, Government Information Systems, Human Resource Competencies

Introduction

The quality of LKPD is the level of assessment of whether a local government's budget is good or bad based on the qualitative characteristics of financial information and complete and correct disclosure. The qualitative characteristics of LKPD are regulatory efforts that must be achieved to achieve the goals set through Government Regulation No. 71 of 2010, these characteristics are relevant, reliable, comparable and understandable (Utama, 2021). Quality LKPD has an important role in ensuring accountability,

transparency and efficient use of public resources.

The LKPD will be evaluated in the form of an opinion by BPK RI to verify whether the financial reports submitted by the regional government are in accordance with the quality of financial reports and meet applicable regulations. BPK RI issues four types of opinions, namely WTP opinions, WDP opinions, TW opinions and TMP opinions (Ardianto and Eforis, 2019). Apart from the opinion on LKPD issued by BPK RI, the quality of LKPD is also influenced by various other factors, including employee skills and abilities, application of SAP, implementation of regional financial accounting systems, internal control, etc. (Rachmawati and Anik, 2020).

Based on IHPS II 2022, BPK RI LHP on LKPD in regional governments throughout Indonesia, BPK RI revealed that there were still 3,490 findings containing 5,266 problems amounting to IDR 25.85 trillion, including 24.6% problems with SPI weaknesses and 33.5% problems non-compliance with regulations, as well as 41.9% problems with inefficiency, inefficiency and ineffectiveness. In addition, there were 27.6% non-compliance problems that resulted in administrative irregularities. This is of course a special concern for local governments so that they can improve the quality of the LKPD produced.

Over the last 4 years, the South Kalimantan Provincial Government, especially the Banjarmasin City Regional Government, has succeeded in maintaining the WTP opinion on the LKPD that has been prepared. This WTP opinion shows that the performance indicators of government officials and regional government financial management are increasingly improving. However, from the results of the inspection by the BPK RI Representative of South Kalimantan Province, several problems related to regional financial management were still found that occur every year and are of particular concern to the South Kalimantan Regional Government.

This research is a development of research by Apriansyah et al., (2020). Based on this research, there are several similarities and differences, these similarities are found in the independent variables which include HR competency and the use of information technology as well as the dependent variable, namely the quality of the LKPD. Meanwhile, the difference lies in the new independent variable added to this research, namely the implementation of SIPD and the current research object, namely SKPD Banjarmasin City.

The technology acceptance model was first introduced by Davis (1989). This theory is an information systems theory that provides a model regarding individual attitudes towards the acceptance and use of technology. This theory is an adaptation of the Theory of Reasoned Action which explains that a person's perception of something will determine their attitudes and behavior. In the context of government, this theory is relevant because the use of technology in the delivery of public services is becoming increasingly important (Marisa et al., 2020).

In Government Regulation Number 56 of 2005 concerning Financial Information Systems, it is explained that the central/regional government seeks to develop and utilize advances in information technology to improve management and socialization capabilities in the financial sector so that they can continue to carry out development processes in accordance with the principles of financial information governance for public services (Zubaidi et al., 2019). With the existence of information technology, the government will gain many benefits from the integration of information technology, one of which is supporting the goals of government agencies so that they can be achieved effectively and efficiently, if used well (Admaja & Wahyundaru, 2020). Previous research conducted by Ardianto & Eforis (2019) shows that the use of information technology has a significant influence in a positive direction on the quality of LKPD.

The scope of SIPD includes regional development information, regional financial information and other regional government information. SIPD is also used to present electronic-based regional development planning data and information which is carried out through the stages of data planning, data collection, electronic-based data filling, and electronic-based data checking (Yulianda et al., 2022). Previous research conducted by Mahruzia (2021) showed that the implementation of SIPD had no effect on the quality of LKPD.

HR competency is a fundamental characteristic of a person that allows him or her to be effective and superior at work, which includes a combination of knowledge, skills and behavior. In terms of accounting in government organizations, if every employee in it is a competent person, then the time spent in preparing financial reports will be more efficient and the financial reports presented will be of high quality for users (Apriansyah et al., 2020). Previous research conducted by Khairunnas et al., (2021) shows that HR competency has no effect on the quality of LKPD.

Methods

The research conducted focuses on factors that influence the quality of LKPD, namely the use of information technology, SIPD implementation and HR competency. The type of research used in this research is a quantitative approach with causality studies which aims to find causal relationships between independent variables and dependent variables. LKPD quality is a value that determines whether an LKPD is good or bad based on the qualitative characteristics of financial information as well as full and fair disclosure. According to Government Regulation Number 71 of 2010, there are 4 indicators to measure the quality of LKPD, namely relevant, reliable, understandable and comparable. Utilization of information technology refers to all forms of technology, both hardware and software, used by users to process and transmit information in electronic form. Utilization of information technology can be measured through indicators of utilization intensity, frequency of utilization, and number of applications or software used (Ardianto & Eforis, 2019). SIPD is a system that documents, manages and processes regional development data into information that is presented to the public and is an element of decision making in the context of planning, implementing and assessing regional government performance. SIPD implementation can be measured using indicators of data security, speed of access time, accuracy, output variation, and relevance/suitability (Wulandari & Yuliati, 2023). HR competency is the main characteristic of a person that enables him to act effectively and excel at work. HR competency can be measured using knowledge, skills and behavior indicators (Zubaidi et al., 2019).

The data used is primary data obtained from respondents' answers through direct distribution of questionnaires. The population in this study consisted of 25 SKPDs of Banjarmasin City. The number of samples using a purposive sampling approach in accordance with the sampling criteria was 75 respondents. The data analysis used in this research is a quantitative analysis technique with a multiple linear regression analysis approach. The analysis techniques used in this research are data quality testing, classical assumption testing, multiple linear regression, and model fit testing.

Results

The respondents in this study were 81 employees who worked in the financial management section of the Banjarmasin City SKPD. The number of questionnaires that were filled in and could be processed was only 75, while the remaining 6 people did not fill

out the questionnaires due to difficulties in obtaining research permits from the SKPD. The characteristics of the respondents showed that there were 18 male respondents and 57 female respondents. The majority of respondents were 30 - 40 years old, 36 people. The majority of respondents had a bachelor's degree, 46 people. The majority of respondents' length of work was 10-20 years as many as 36 people. Respondent positions have been distributed evenly according to the sample criteria in this study.

The results of the validity test show that all statements contained in the questionnaire regarding the use of information technology, SIPD implementation, HR competency and LKPD quality are declared valid because $r \text{ count} > r \text{ table}$.

Table 1. Reliability Test Results.

Variable	Cronbach Alpha	Reliability Level
Utilization of Information Technology	0,866	Reliable
SIPD implementation	0,959	Reliable
HR Competency	0,883	Reliable
Quality of LKPD	0,894	Reliable

The results of the reliability test above show that the Chronbach alpha value of the variables utilization of information technology, SIPD implementation, HR competency and LKPD quality is more than 0.60 so it can be said that the questionnaire used is trustworthy or reliable. The results of the normality test above using the Kolmogorov Smirnov (K-S) test show that the significance value is 0.200, greater than 0.05, which means that the sample is normally distributed.

Table 2. Multicollinearity Test Results.

Variable	Tolerance	VIF	Results
Utilization of Information Technology	0,463	2,159	There is no multicollinearity
SIPD implementation	0,938	1,066	There is no multicollinearity
HR Competency	0,467	2,140	There is no multicollinearity

The results of the multicollinearity test above show that the Tolerance of the independent variables, namely the use of information technology, SIPD implementation, and HR competency is ≥ 0.10 and the VIF value is ≤ 10 , which shows that there is no multicollinearity between these independent variables.

Table 3. Heteroscedasticity Test Results.

Variable	Significance	Information
Utilization of Information Technology	0,915	Heteroscedasticity does not occur
SIPD implementation	0,482	Heteroscedasticity does not occur

HR Competency

0,106

Heteroscedasticity
does not occur

The results of the heteroscedasticity test above using the Glesjer test show that the significance value of the three independent variables, namely the use of information technology, SIPD implementation, and HR competency is greater than 0.05 so it can be concluded that the regression model of this research is free from heteroscedasticity. The coefficient of determination value is 0.587 or 58.7%. The coefficient of determination value shows the ability of the variables utilization of information technology, SIPD implementation, and HR competency in explaining the variance of the dependent variable, namely the quality of the LKPD, which is 58.7%, while 41.3% is explained by other variables not included in this research. It is known that the F test result, namely calculated F, is 36.030 with a significance value of 0.000, which is ≤ 0.05 . It can be concluded that the regression model used meets the requirements and is suitable for predicting the dependent variable because the calculated F of 36.030 is greater than the F table of 2.73 and the significance level is $0.000 < 0.05$.

Table 4. Statistical Test Results t.

Variable	Tolerance	Results
Utilization of Information Technology	0,000	Hypothesis accepted
SIPD implementation	0,391	Hypothesis rejected
HR Competency	0,143	Hypothesis rejected

The first hypothesis shows that the use of information technology has a positive influence on the quality of LKPD. The test results show that the significance level of 0.000 is smaller than 0.05 which shows that there is an influence of the variable use of information technology on the quality of LKPD. This influence is that the more efficient and effective the use of information technology, the better the quality of the LKPD produced. This is in line with Government Regulation Number 56 of 2005 concerning Financial Information Systems which requires all central and regional governments to use and develop information technology to improve the quality of the LKPD they prepare. Apart from that, this is also in line with the Technology Acceptance Model theory which shows the importance of using information technology in the government context and is supported by two perceptions that influence the use of information technology. Based on the results of research conducted by distributing questionnaires, some respondents, namely financial management employees at SKPD within the Banjarmasin City Government, indicated that the respondents agreed with the questionnaire statements. Most respondents agreed that the use of information technology in each SKPD is supported adequately and effectively in managing and preparing financial reports. This is a factor that shows that the use of information technology has sufficient evidence to support the first hypothesis. Therefore, in this study, the variable use of information technology influences the quality of LKPD in SKPD Banjarmasin City. This research is in line with the results of research conducted by [Ardianto & Eforis \(2019\)](#) which states that the use of information technology has a significant influence in a positive direction on the quality of LKPD.

The second hypothesis shows that SIPD implementation has no effect on the quality of LKPD. The test results show that the significance level of 0.391 is greater than 0.05

which means there is no influence from the SIPD implementation variable on the quality of the LKPD. The influence of SIPD implementation can be explained through Minister of Permendagri Number 70 of 2019 which states that SIPD is a form of synchronized implementation of regional development planning and budgeting, which includes regional financial management (Permendagri, 2019). The use of technology can increase effectiveness and efficiency in regional financial management. Theoretically related to the implementation of SIPD, namely the technology acceptance model which is related to the use of technology in government matters because it can increase the effectiveness and efficiency of public services, and can achieve government goals. The difference between theory and conditions in the field states that in this research the implementation of SIPD has not provided sufficient evidence regarding the implementation of SIPD affecting the quality of LKPD. Based on the results of research conducted by distributing questionnaires, some respondents, namely financial management employees in SKPDs within the Banjarmasin City Government, showed that the implementation of SIPD in some SKPDs had been carried out well and in accordance with applicable regulations. The phenomenon that emerged in this research was that there were still five SKPDs that had not implemented SIPD properly so that the use of SIPD was not effective in managing regional finances. This can be seen from the data from the questionnaire that has been collected by researchers, that data security in the SIPD is not yet fully guaranteed because there are still SKPDs that have not implemented a warning menu in the event of damage to the system, the use of SIPD in managing financial reports still experiences delays when accessing them. log in or log out, and SIPD is not yet fully considered to be able to support accuracy in carrying out the process of calculating numbers, analyzing data, or presenting data. This is a factor that the SIPD implementation variable does not yet have sufficient evidence to support the second hypothesis, so in this study the SIPD implementation variable has no effect on the quality of LKPD at SKPD in Banjarmasin City. The results of this research are in line with research conducted by Mahruzia (2021) stating that the implementation of SIPD has a significant negative effect on the quality of LKPD.

The third hypothesis shows that HR competency has no effect on the quality of LKPD. The test results show that the significance level of 0.143 is greater than 0.05 which shows that there is no influence from the HR competency variable on the quality of the LKPD. HR competency is quite closely related to accounting, especially in government organizations. If every human resource in it is a competent individual, then the time in preparing financial reports will be more efficient and the financial reports presented will be of high quality for its users. The difference between theory and conditions in the field states that in this research HR competency does not provide sufficient evidence regarding HR competency influencing the quality of LKPD. Based on the results of research conducted by distributing questionnaires, only a portion of respondents, namely financial management employees at SKPD within the Banjarmasin City Government, were deemed to have good competence in terms of knowledge, skills and behavior, which showed that the respondents agreed with the statements in the questionnaire. This is supported by respondent data regarding length of work, the majority of which are between 10-20 years, so that preparing financial reports is a routine that has been assisted by technology/systems, so competence is no longer needed. Apart from that, the condition of HR competency in the financial management department is not yet supportive enough, where some financial management employees do not know and understand the process of preparing LKPD in accordance with SAP. Therefore, these factors are the reason that the HR competency variable does not have sufficient evidence to support the third hypothesis,

so that in this study the HR competency variable has no effect on the quality of LKPD at SKPD in Banjarmasin City. The results of this research are in line with previous research conducted by [Khairunnas et al., \(2021\)](#) which stated that HR competency has no effect on the quality of LKPD.

Conclusion

Based on the results of the analysis and discussion that have been carried out and described, it can be concluded that: 1) The use of information technology has an effect on the quality of LKPD in the SKPD of Banjarmasin City. 2) Implementation of SIPD does not affect the quality of LKPD in SKPD Banjarmasin City. 3) HR competency has no effect on the quality of LKPD in SKPD Banjarmasin City. The theoretical implications of this research are to provide an understanding, description and development of knowledge related to factors that influence the quality of LKPD and can be a reference for further research in the same field of study, especially those that will examine the influence of the use of information technology, SIPD implementation, and HR competency on quality of LKPD. The next researcher can retest variables whose results are still inconsistent or have not proven the hypothesis based on theory and add other variables outside this variable to test their influence on the quality of the LKPD. The practical implication of this research is to provide information to the SKPD of Banjarmasin City to pay attention to the use of information technology, implementation of SIPD, and human resource competencies so that the LKPD presented is of good quality.

Suggestion

It is hoped that the Banjarmasin City SKPD will pay more attention to implementing SIPD well and evenly in each SKPD. Apart from that, it is related to the competency of HR who are financial management employees so that they can improve their knowledge and skills, especially related to SAP and the preparation of financial reports. Future researchers are expected to be able to add or replace other variables that are appropriate to the research to be conducted, such as SPI and the application of SAP which can also support the quality of the LKPD. Future research is expected to use collection techniques other than questionnaires, such as interview techniques so that the data obtained can be more in-depth.

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