

The Influence of Human Resource Competence, Accounting Understanding, and the Application of Government Accounting Standards on the Quality of Local Government Financial Reports (An Empirical Study of OPDs in Palu City)

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Abstract

This study aims to examine and analyze the influence of human resource competencies, accounting understanding, and the application of government accounting standards on the quality of local government financial reports, both simultaneously and partially. This is an empirical study using quantitative research methods and primary data. The population in this study is the OPDs in Palu City. The sampling technique used in this study is saturated sampling, with respondents comprising all financial managers in all OPDs in Palu City, totaling 82 respondents. The analysis techniques used in this study are classical assumption tests, multiple linear regression analysis, and hypothesis tests, specifically the simultaneous test (F) and partial test (t). The results of this study indicate that human resource competence, accounting understanding, and the application of government accounting standards have a significant simultaneous effect on the quality of local government financial reports. Human resource competence has a significant partial effect on the quality of local government financial reports. Accounting knowledge does not have a significant partial effect on the quality of local government financial reports, while the application of government accounting standards has a significant partial effect on the quality of local government financial reports.

1. Introduction

Currently, people demand good governance. The performance of the local Work Unit must be improved in order to produce a quality financial report. Financial reports are a reflection of whether a government is running well, so the government is required to produce quality financial reports. Where the resulting financial statements meet the qualitative characteristics of financial statements consisting of relevant, reliable, comparable and understandable.

The implementation of regional autonomy accompanied by fiscal decentralization based on Law Number 23 of 2014 concerning local Government and Law Number 33 of 2004 concerning Financial Balance between Central and Regional Governments shows the seriousness of the government in reforming the system.

The low quality of financial reports can be caused by the accounting understanding of the preparers of the financial statements themselves, as well as the inadequate application of regional financial accounting information systems. Based on the General Indonesian Dictionary, someone is said to understand accounting is to understand and be good at how the accounting process is carried out to become a financial report based on the principles and

standards for preparing financial statements regulated in Government Regulation Number 71 of 2010 concerning Government Accounting Standards.

Financial statements are a product produced by the field of accounting. Therefore, competent human resources are needed to produce quality financial statements. Likewise, in government entities, to produce quality regional financial reports, human resources are needed who understand and are competent in the fields of government accounting, regional finance and even the governance of an organization,

The phenomenon that occurred in the City of Palu itself experienced the same opinion from 2021 to 2024. This can be seen from the results of the Supreme Audit Agency research. From 2021 to 2024, the Palu City Government received an Unqualified Opinion. From the results of the opinion obtained, the hammer city government managed to get Unqualified Opinion for 4 consecutive years.

The Head of BPK Representative of Central Sulawesi Province said that even though the Palu City Government had achieved WTP opinion, BPK still found several problems related to regional financial management that must be followed up, including:

- a. Discrepancies in budget utilization.
- b. There is an under-estimated IMB retribution.
- c. There are overpayments and waste on the realization of personnel expenditure.
- d. The management of Capital Expenditures for Roads, Irrigation, and Networks at the Public Works Office was not orderly and there were overpayments for twenty work packages at the Public Works Office and one road package at the Housing and Settlement Office.

From the above phenomenon, there are still problems related to regional financial management in 2021. This proves that even though they get the unqualified Opinion, there are still problems that occur. The phenomenon of local government financial reporting is something that is interesting to study further. The fact is that in the government's financial statements there are still many regions that are presented with inappropriate data. In addition, there are many irregularities found by BPK in its implementation of auditing government financial reports. Based on this phenomenon, it can be stated that local government financial reports still do not fully meet the criteria and elements that make up the quality of the report, where government financial reports have value or benefit.

Research conducted by Antonia Jultri et al. (2021) on the effect of human resource competencies, application of government accounting standards, application of financial accounting systems and *new public management* on the quality of government financial reports (study on BKAD malang district). Human resource competencies, application of government accounting standards, application of regional financial accounting systems and *new public management* together have a significant and positive effect on the quality of government financial reports. Competent human resources or financial management employees who have an understanding of regional financial accounting standards and also have a managerial component of *new public management* administration will improve employee performance when preparing and producing correct financial reports.

2. Literature Review

Previous Research

Research conducted by Jultri, et al (2021) on the effect of human resource competencies, application of government accounting standards, application of financial accounting systems and *new public management* on the quality of government financial reports (study on BKAD malang district). Human resource competencies, application of government accounting standards, application of regional financial accounting systems and *new public management* together have a significant and positive effect on the quality of government financial reports. Competent human resources or financial management employees who have an understanding of regional financial accounting standards and also have a managerial component of *new public management* administration will improve employee performance when preparing and producing correct financial reports..

Research conducted by Utomo et al., (2021) regarding the application of government accounting standards, *good governance* and human resource competencies to the quality of financial reports (Study on the Metro City Regional Financial and Asset Management Agency). Based on the results of his research, the application of government accounting standards has a positive and significant effect on whether the financial statements are good or not. *Good governance* has a positive effect on whether the financial statements are good or not. Human resource competence also has a positive and significant effect on whether the report is good or not.

Research conducted by Anaan (2020) on the effect of accounting understanding, the quality of government apparatus, the use of information technology on the quality of local government financial reports (case study on regional apparatus organizations in tegal district). Based on the results of his research, accounting understanding has a positive effect on the quality of local government financial reports. OPD employees in tegal district also have an accounting education background so that employees in the finance department know how to prepare quality financial reports in accordance with applicable standards.

Research conducted by Anaan (2020) on the influence of accounting understanding,

government apparatus quality, and information technology utilization on the quality of local government financial reports (a case study of local government organizations in Tegal Regency). Based on the research results, accounting understanding has a positive effect on the quality of local government financial reports. OPD employees in Tegal Regency also have an accounting education background, so employees in the finance department know how to prepare quality financial reports in accordance with applicable standards.

Human Resource Competence

Research conducted by Irafah et al. (2020) shows that human resource competence partially affects the quality of financial statements. The information generated from the financial statements has been prepared clearly, so that it is easily understood by users. This shows that the financial reports prepared by the government have met good quality standards due to competent human resources in preparing them. Human resource competence is the ability to carry out a job based on skills and knowledge supported by the work attitude required by the job. The dimensions used to measure this variable are:

- Skills by loading indicators on time at work and mastery of facilities.
- Knowledge by loading indicators Understand accounting terms and understand government accounting standards.
- Ability by loading indicators of doing tasks under any conditions and minimizing uncertainty.
- Attitude behavior by loading indicators of cooperation in the team and obeying the rules set in the office.

Accounting Understanding

Research conducted by Wijayanti et al. (2021) shows that accounting understanding has a positive effect on the quality of financial statements. The employees involved in the process of preparing financial statements also have a deep understanding of how accounting is carried out. A better understanding of accounting principles leads to superior financial reports. Accounting understanding is an identification of

financial data, processing processing and analyzing relevant data to be converted into information that can be used to make decisions. The dimensions used to measure this variable are Recording, which includes indicators of recording financial transactions and matching them with transaction evidence.

- Classification, which includes indicators of grouping transactions and recording them according to their categories.
- Summarizing, which includes indicators of all transactions being recorded and presented rigorously in a separate list.
- Reporting, which includes indicators for the activity of compiling summaries of the results of summarization and realization reports supported by evidence in accordance with regulations.
- Interpretation (analyzing), which includes indicators for reading financial reports and analyzing financial reports.

Application of Government Accounting Standards

Research conducted by Nashikin et al (2024) shows that the application of government accounting standards has a positive effect on the quality of local government financial reports. This shows that an increase in the application of government accounting standards contributes to an increase in the quality of financial statements. The application of Government Accounting Standards is an accounting principle established in preparing and presenting a local and central government financial report. The dimensions used to measure this variable are:

- Presentation of Financial Statements containing indicators of the components of the financial statements presented.
- Cash-Based Budget Realization Report, which includes indicators for the presentation of the Budget Realization Report.
- Cash Flow Report, which includes indicators for the preparation of cash flow reports and methods for preparing cash flow activities.

- d. Notes to Financial Statements, which include indicators for the presentation of notes and their structure.
- e. Inventory Accounting, including indicators for inventory valuation and recognition.
- f. Investment Accounting, including indicators for investment recognition, disposal, and transfer.
- g. Fixed Asset Accounting, including indicators for classifying fixed assets based on their nature or function and the methods used to depreciate fixed assets.
- h. Construction Accounting, including indicators for the accounting treatment of construction.
- i. Liability Accounting, including indicators for the classification of liabilities based on their completion time, the recognition of liabilities based on time, and the measurement of liabilities at their nominal value.
- j. Error Correction, which includes indicators for accounting treatment of errors, conditions of errors in the previous year and the current year.
- k. Operational Report, which includes indicators for the presentation and information contained in the operational report.

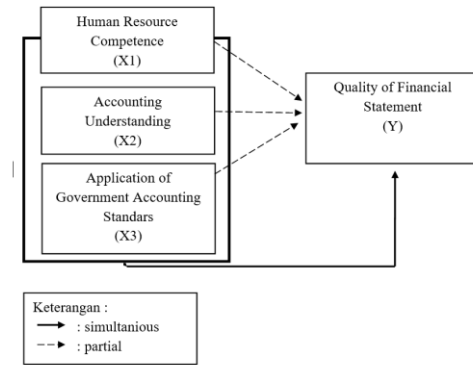
Quality of Financial Statements

The quality of financial reports is a financial report that has a level of reliability where the information produced can provide a belief that the information is correct and has a level of timeliness. The dimensions used in this variable are:

- a. Relevant by loading indicators have feedback benefits, predictive, timely and complete government financial accounting information.
- b. Reliable by loading indicators of honest information presentation and error-free information.
- c. Understandable by including indicators of understanding by users.
- d. Comparable by loading indicators that can be compared with the previous period.

Figure 1.

Framework of Thought



The relationships between the variables used in this study can be seen in the theoretical framework of this study, presented as follows Figure 1 Above.

3. Research Method

Research Location and Time

This research was conducted at Regional Apparatus Organizations in Palu City. The research took place from May to June 2025.

Population, Sample, and Sampling Method

According to Wicaksono (2022) the sample is a small group selected from a large population (in this case, a realistic population). The sampling technique used in this study is *saturated sampling* in other terms is a census. According to Sugiyono (2014: 85) *Saturated sampling* is a sampling technique when all members of the population are sampled.

The criteria that become the unit of analysis in determining respondents, researchers refer to the Minister of Home Affairs Regulation number 13 of 2006 concerning Regional Financial Management which reads that employees who are responsible for the implementation of the function of OPD financial accounting / administration and users of financial reports lead to all financial management employees in all OPDs of Palu City. Based on the above criteria, the sample consists of 41 OPDs, and from each OPD, two respondents are selected to represent each OPD in the City of Palu, totaling 82 samples.

Measurements for the independent variable (X) and the dependent variable (Y) in this study use an ordinal scale using the *Likert*

scale technique, where respondents are given several options to choose one of the answers that are considered the most appropriate. Based on the *Likert* scale above, the five answer options used in this study are as follows: given several options to choose the answer they consider most appropriate. Based on the *Likert* scale above, there are five answer options used in this study, as follows:

Table 1. Questionnaire Answer Scores According to the Likert Scale

No	Choice	Score
1.	Strongly agree	5
2.	Agree	4
3.	Undecided	3
4.	Disagree	2
5.	Strongly disagree	1

Data Collection Method

Data collection in this study is a survey form of research using quantitative methods. Survey research is a research method that can examine large populations using sample methods that have the aim of knowing behavior, characteristics, and making descriptions and generalizations that exist in the population and also through the use of hypotheses to convey problems. According to Fraenkel and Wallen (1993) Survey research is research by collecting information from a sample by asking through questionnaires or interviews to describe various aspects of a population. The answers obtained by researchers from filling out the questionnaire will be determined by a *Likert* scale..

Analysis and Testing Methods

Instruments used in research need to be tested for validity and reliability. This test is carried out so that when distributing questionnaires, the research instruments are valid and reliable, meaning that the measure to obtain data can be used

Validity and Reliability Tests

Validity testing is conducted by performing bivariate correlations between each indicator

score and the total construct score. The criteria for validity testing are as follows:

- If *r* count is positive and *r* count > *r* table then the item is valid.
- If *r* count is negative and *r* count < *r* table, then the item is invalid.

Instrument reliability testing is related to accuracy issues. To see the level of reliability, if *Cronbach Alpha* > 0.60 then the reliability of the question is acceptable, (Ghozali, 2016: 42). Validity and reliability analysis will be carried out with the help of the SPSS (*Statistical Product Service Solution*) program package.

Classical Assumption Test

Normality Test if the significance value of the test results < 0.05 means that the residual data is not normally distributed and if the significance value of the test results > 0.05 means that the residual data is normally distributed.

Multicollinearity test can be done by referring to the *Variance Inflation Factory* (VIF) where the value is < 10 and the tolerance value is not less than 0.1.

The Heteroscedasticity test is detected by the *Gletsjer* test, namely by regressing between the residual value as the dependent variable and the independent variables of the proposed regression model, and to determine the hetero-free regression equation, the regression results must be insignificant. The *Gletsjer* test results show that the variables in this study are free of heteroscedasticity as evidenced by the absence of significant independent variables at the 5% level.

Hypothesis Testing

Descriptive test is used to describe the characteristics and development in quantitative terms, both the independent variable and the dependent variable.

Multiple Linear Regression equation test is an analytical tool to predict the value of the influence of two or more independent variables on one dependent variable (Riduwan, 2015: 13). To test this hypothesis, the regression formula used in this study is: $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Description:

Y = Quality of Financial Reports

α = Constanta

$\beta_1; \beta_2; \beta_3$ = Regression Coeffisien

- X1 = Human Resource Competence
X2 = Accounting Understanding
X3 = Application of Government Accounting Standards
e = Error

The - F test (simultaneous test) uses a standard measure of significance level of 0.05. In this study using two test criteria, namely:

1. H_0 is accepted if $F_{\text{count}} < F_{\text{table}}$ H_0 is rejected if $F_{\text{count}} > F_{\text{table}}$.
2. H_0 is accepted if the significance value > 0.05 H_0 is rejected if the significance value < 0.05 .

T-test (Partial Test) To test this hypothesis, the t statistical test is used with the following decision-making criteria:

- a. If the significance value is < 0.05 then the hypothesis is accepted. This shows that the independent variable has a significant effect on the dependent variable.
- b. If the significance value is > 0.05 then the hypothesis is rejected. This indicates that the independent variable has no significant effect on the dependent variable.

4. Results and Discussion

Analysis and Testing Methods Validity Test

This test is carried out to determine whether the questionnaire is valid or not. It is said to be valid if the statements in the questionnaire can reflect what you want to measure. The validity of each statement item representing each variable in this study was tested using the SPSS 26 application. The process of testing the validity of the statement in the questionnaire is carried out by comparing the calculated r value with the r table, where the *degree of freedom* (df) = n-2, the amount of df in this study can be calculated as $82-2 = 80$, so that with df = 80 and $\alpha = 0.05$, the r table = 0.1829 is obtained

According to Ghozali (2006) validity can be known by comparing the corrected item-total correlation (r count) of each statement in different variables with the r table value. If r count is greater than r table and the value is positive, then the statement item being tested

is considered valid. Validity testing is done by analyzing the adjusted item-total correlation which is the result of the relationship between each statement and the variance-corrected total. The results of the validity test for each statement item in the variable can be described as follows:

Human resource competence (X1)

The human resource competency variable consists of 8 questions submitted in the research questionnaire. The validity test results can be seen in the table as follows.

Table 2.
Results of Human Resource Competency
Validity Testing

Sub Indicator	Corrected item-Total Correlation	r-tabel	Status
1.	0,362	0,1829	Valid
2.	0,271	0,1829	Valid
3.	0,381	0,1829	Valid
4.	0,237	0,1829	Valid
5.	0,193	0,1829	Valid
6.	0,196	0,1829	Valid
7.	0,195	0,1829	Valid
8.	0,191	0,1829	Valid

It can be shown in table 2 that all statements measured for the Human Resources Competency variable are valid and appropriate for use as research instruments, and can be used for further testing because the *correlation* value of all statement items obtained is greater than the t-table value and is positive.

Accounting Understanding (X2)

The Accounting Understanding variable consists of 10 questions asked in the research questionnaire. The validity test results can be seen in the table as follows.

Table 3.
Accounting Comprehension Validity Test Results

Sub Indicator	Corrected item-Total Correlation	r-tabel	Status
1.	0,195	0,1829	Valid
2.	0,254	0,1829	Valid
3.	0,236	0,1829	Valid
4.	0,249	0,1829	Valid
5.	0,212	0,1829	Valid
6.	0,225	0,1829	Valid
7.	0,242	0,1829	Valid
8.	0,226	0,1829	Valid
9.	0,254	0,1829	Valid
10	0,224	0,1829	Valid

It can be shown in table 3 that all statements measured for the Accounting Understanding variable are valid and appropriate for use as research instruments, and can be used for further testing because the correlation value of all statement items obtained is greater than the t-table value and is positive.

Application of Government Accounting Standards (X3)

The variable Application of Government Accounting Standards consists of 28 questions asked in the research questionnaire. The validity test results can be seen in the table as follows

Table 4.
Validity Testing Results of Implementation of Government Accounting Standards

Sub Indicator	Corrected item-Total Correlation	r-tabel	Status
1.	0,386	0,1829	Valid
2.	0,498	0,1829	Valid
3.	0,612	0,1829	Valid
4.	0,307	0,1829	Valid
5.	0,395	0,1829	Valid
6.	0,406	0,1829	Valid
7.	0,267	0,1829	Valid
8.	0,214	0,1829	Valid
9.	0,256	0,1829	Valid

10.	0,203	0,1829	Valid
11.	0,317	0,1829	Valid
12.	0,214	0,1829	Valid
13.	0,457	0,1829	Valid
14.	0,130	0,1829	Valid
15.	0,371	0,1829	Valid
16.	0,447	0,1829	Valid
17.	0,399	0,1829	Valid
18.	0,255	0,1829	Valid
19.	0,347	0,1829	Valid
20.	0,412	0,1829	Valid
21.	0,323	0,1829	Valid
22.	0,223	0,1829	Valid
23.	0,319	0,1829	Valid
24.	0,317	0,1829	Valid
25.	0,234	0,1829	Valid
26.	0,366	0,1829	Valid
27.	0,383	0,1829	Valid
28.	0,181	0,1829	Valid

It can be shown in table 4 that all statements measured for the Government Accounting Standards Implementation variable are valid and appropriate for use as research instruments, and can be used for further testing because the correlation value of all statement items obtained is greater than the t-table value and is positive.

Quality of Financial Statements (Y)

The Quality of Financial Statements variable consists of 10 questions asked in the research questionnaire. The validity test results can be seen in the table as follows.

Table 5.
Test Results of the Financial Statement Quality Variable

Sub Indicator	Corrected item-Total Correlation	r-tabel	Status
1.	0,610	0,1829	Valid
2.	0,647	0,1829	Valid
3.	0,686	0,1829	Valid
4.	0,607	0,1829	Valid
5.	0,662	0,1829	Valid
6.	0,618	0,1829	Valid
7.	0,618	0,1829	Valid
8.	0,692	0,1829	Valid

Sub Indicator	Corrected item-Total Correlation	r-tabel	Status
9.	0,636	0,1829	Valid
10.	0,663	0,1829	Valid

It can be shown in table 5 that all statements measured for the Accounting Understanding variable are valid and appropriate for use as research instruments, and can be used for further testing because the *correlation* value of all statement items obtained is greater than the t-table value and is positive.

Reability Test

After all instruments are tested for validity and declared valid, the next step is to conduct reliability testing to assess the reliability of this study. Reliability testing in this study used the Cronbach Alpha (α) statistical test. To determine whether a variable if it provides a Cronbach Alpha value > 0.60 (Ghozali, 2006), reliability of this study. Reliability testing in this study used the Cronbach Alpha (α) statistical test. To determine whether a variable if it provides a Cronbach Alpha value > 0.60 (Ghozali, 2006),

The results of the reliability test on all variables can be seen in the following table.

Table 6
Results of Financial Statement Quality
Reliability Testing

No	Variabel	Sub Indicator	Cronbach Alpha (α)	Description
1.	Human Resource Competence	8	0,707	Reliabel
2.	Accounting Understanding	10	0,840	Reliabel

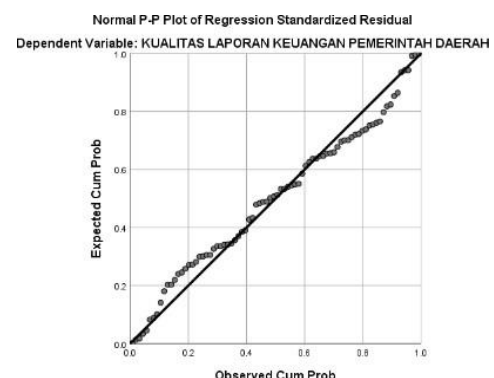
No	Variabel	Sub Indicator	Cronbach Alpha (α)	Description
3.	Application of Government Accounting Standars	28	0,815	Reliabel

4.1 Classical Assumption Test

Normality Test

The normality test is carried out to find out whether the variables of Human Resources Competence (X1), Accounting Understanding (X2), Implementation of Government Accounting Standards (X3) and the Quality of Local Government Financial Statements (Y) have normal data retribution. According to Ghozali (2006: 149), a good regression model is characterized by normal or near normal data distribution. To detect normality, a visual method is used by observing the pattern of the distribution of data points on the diagonal line in the graph. The results of this normality test are shown in the following figure:

Figure 2.
Normality Test



Based on the visualization of the normal plot or histogram graph in the figure, it can be seen that the data is spread around the diagnostic line and follows the direction of the line and the histogram pla. This condition indicates that the data distribution is normal, so the regression model has fulfilled the normality assumption.

Multicollinearity Test

Multicollinearity testing aims to determine whether there is a relationship or correlation between independent variables in the regression model. According to Ghazali (2006), a good regression model should be free from correlation between independent variables. To detect the presence of multicollinearity symptoms, the tolerance and VIF (Variance Inflation Factor) values obtained through analysis using SPSS can be seen. Tolerance shows how much variability in an independent variable is not explained by other independent variables. Indications of multicollinearity are characterized by a tolerance value of ≤ 0.1 or a VIF value of ≥ 10 (Ghozali, 2006). Based on the results of the analysis using SPSS version 26, the tolerance and VIF values for each independent variable are shown in the following table:

Table 7.
Multicollinearity Test Results

Collinearity Statistic		
Variabel	Tolerance	VIF
Human Resource Competence	0,765	1,307
Accounting Understanding	0,848	1,116
Application of Government Accounting Standars	0,818	1,223

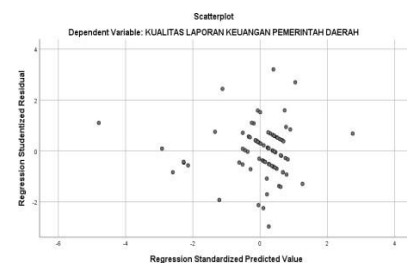
Referring to table 7, it can be concluded that there is no correlation between the independent variables or there are no symptoms of multicollinearity. This is evidenced by the *tolerance* value that exceeds 0.1, as well as the *Variance Inflation Factor* (VIF) value which is below 10, so it can be concluded that the regression model does not

experience multicollinearity between the independent variables.

Heteroscedasticity Test

In this study, detection of heteroscedasticity symptoms was carried out through the scatterplot graph. According to Ghazali (2006), if the points on the graph form a certain regular pattern, then it indicates heteroscedasticity. Conversely, if the dots are randomly scattered above and below the number 0 on the Y axis without forming a clear pattern, it can be concluded that there is no heteroscedasticity. The results of this test are shown in the following figure:

Figure 3.
Heteroscedasticity Test Results



Referring to the Figure, it can be seen that the points are scattered randomly and evenly above and below the 0 line on the Y axis. This condition indicates that there are no symptoms of heteroscedasticity in the regression model, so the model can be declared suitable for use.

4.2 Hypothesis Testing Descriptive Test

Descriptive Test

Data research was conducted by distributing questionnaires. The results of data collection are grouped into two categories, namely questionnaire descriptions and respondent descriptions.

Questionnaire Description

This research was conducted at the Regional Apparatus Organization (OPD) by distributing questionnaires to respondents. The respondents from the Regional Apparatus Organization themselves are financial management employees in each Regional Apparatus Organization.

As for the sample that has been determined, the respondents totaled 82 respondents from 41 OPDs in Palu City. The 82 questionnaires distributed were

delivered directly to each OPD of Palu City, as for the table describing the description of the research questionnaire as follows:

Figure 4
Description of Questionnaire

Kuesioner yang disebar	Kuesioner yang tidak kembali	Kuesioner yang kembali	Kuesioner yang tidak dapat diolah	Kuesioner yang dapat diolah
82	0	0%	82	100%

Respondent Description

Respondents in this study were obtained from identity data from the questionnaire sheet. Data grouping consists of gender, latest education, and length of service. The data can be seen from the following table.

Table 8
Characteristics of Respondents

No	Description	Frequency	Percentage
1.	Gender:		
	Male	27	33%
	Female	55	67%
	Total	82	100%
2.	Last Education:		
	Senior high school	8	10%
	Diploma	6	7%
	Bachelor's degree	51	62%
	Master's degree	17	21%
	Total	82	100%
3.	Length of service:		
	< 5 Years	8	10%
	6 – 10 Years	16	20%
	> 10 Years	58	71%
	Total	82	100%

Multiple Linear Regression Test

Multiple linear regression tests were conducted to determine the extent of the influence of Human Resource Competencies, Accounting Understanding and Implementation of Government Accounting Standards. The results of the multiple linear analysis are presented in the following table based on the output of SPSS version 26. The results of the multiple linear regression test can be seen in table 9 below:

$$Y = 15,821 + 0,231X_1 + 0,021X_2 + 0,159X_3 + e$$

The equation above represents the extent to which the independent variable affects the dependent variable. The independent variable in this study has a positive coefficient indicating a unidirectional relationship between the independent variable and the dependent variable. the explanation of the equation is as follows:

- The constant value (α) of 15.821 indicates that if all independent variables (X_1 , X_2 and X_3) are in a fixed condition or do not change (worth zero), then the value of the quality of government financial reports produced is 15.821. The estimation explanation is as follows:

$$Y = 15,821 + 0,231(0) + 0,021(0) + 0,159(0)$$

- The regression coefficient for variable X_1 (Human resource competence) is 0.231 with a positive sign. This shows that every one unit increase in the Human Resource Competency variable, assuming other variables remain constant, will improve the quality of government financial reports. The estimation description is as follows:

$$Y = 15,821 + 0,0231(1) + 0,021(0) + 0,159(0) = 15,842$$

- The regression coefficient for variable X_3 (Application of Government Accounting Standards) is 0.0118 with a positive sign. This shows that every one unit increase in the variable Application of Government Accounting Standards, assuming other

variables remain constant, will improve the quality of government financial reports. The estimation description is as follows

$$Y = 15,821 + 0,231X_1 + 0,021X_2 + 0,159X_3$$

$$= 15,980$$

The level of influence of the independent variables as a whole is indicated by the *Adjusted*

R Square value of 0.652 or equivalent to 65.2%. This means that the three independent variables in this study contributed 65.2% to changes in the quality of local government financial reports, while the remaining 34.8% was influenced by other factors not included in this research model.

Table 9.
Multiple Linear Analysis Results

No	Independen Variabel	Regression Coefficient	t-count	Sig.
1	X ₁	0,231	2,153	0,034
2	X ₂	0,021	0,192	0,848
3	X ₃	0,159	4,874	0,000
	Constanta = 15,821 Multiple-R = 0,614	F _{count} = 15,697 R. Square = 0,376 Adj. R. Square = 0,652		Sig. F = 0,000 α = 0,05

F Test (Simultaneous)

H1. Human Resources Competence, Accounting Understanding and Implementation of Government Accounting Standards have a Positive and significant effect simultaneously on the quality of local government financial reports. The F test is conducted to determine whether the independent variables simultaneously or together affect the dependent variable. Based on the results of the ANOVA test (*F-test*), the calculated F value is 15.697 which is greater than the F table of 2.86, with a significance level smaller than 0.05 (ie 0.000). These results indicate that the independent variables together have a significant influence on the dependent variable. Therefore, the first hypothesis (H1), which states that human resource competence, accounting understanding and the application of government accounting standards simultaneously have a positive and significant effect on the quality of local government financial reports, can be accepted.

Figure 4.
F-Test

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	126.672	3	42.224	15.697	.000 ^b
Residual	209.816	78	2.690		
Total	336.488	81			

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH
b. Predictors: (Constant), PENERAPAN STANDAR AKUNTANSI PEMERINTAHAN, PEMAHAMAN AKUNTANSI, KOMPETENSI SUMBER DAYA MANUSIA

T Test (Partial)

The T test is used to determine the effect of each variable partially, namely Human Resource Competencies, Accounting Understanding and Application of Government Accounting Standards.

H2 : Human Resource Competencies have a partially significant positive effect on the quality of local government financial reports

From the T test results, the calculated T value for Human Resource Competencies is 2.153, greater than the T table, namely 1.69, with a significance value of 0.034 which is smaller than 0.05. This means that partially, Human Resources Competence (X₁) has a positive and significant effect on the

Quality of Local Government Financial Statements (Y). Therefore, the second hypothesis (H2) is **accepted**.

H3 : Accounting Understanding has a partially positive and significant effect on the quality of local government financial reports.

From the T test results, it shows that the calculated T value for Accounting Understanding is 0.192 smaller than the T table, namely 1.69, and the significance level is 0.848 which is greater than 0.05. This means that partially, Accounting Understanding (X2) has no significant effect on the Quality of Local Government Financial Statements (Y). Therefore, the third hypothesis (H3) in this study is **rejected**.

H4 : The application of Government Accounting Standards has a positive and partially significant effect on the quality of local government financial reports.

From the results of the T test, the calculated T value for the Government Accounting Standards Implementation variable is 4.874, greater than the t table 1.69, with a significance level of 0.000 which is smaller than 0.05. This shows that partially, the Application of Government Accounting Standards (X3) has a positive and significant effect on the Quality of Local Government Financial Statements (Y). Therefore, the fourth hypothesis (H4) in this study can be **accepted**.

Figure 5
T test

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	15.821	5.508		2.873
	KOMPETENSI SUMBER DAYA MANUSIA	.231	.107	.220	2.153
	PEMAHAMAN AKUNTANSI	.021	.110	.018	.192
	PENERAPAN STANDAR AKUNTANSI PEMERINTAHAN	.159	.033	.482	4.874

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH

Local Government financial Statements

The results of this study indicate that Human Resource Competencies, Accounting Understanding, and Implementation of government accounting standards simultaneously have a positive and significant effect on the quality of local government financial reports in the Palu City OPD. Which means that human resource competencies, accounting understanding, and the application of government accounting standards have an influence in improving the quality of local government financial reports. Where in this case the role of the competence of financial managers, understanding of accounting, and the application of government accounting standards can have an influence in improving the quality of local government financial reports. That is, there is a relationship between one another that can build the quality of financial reports.

Research conducted by Irafah, et al (2020) shows that human resource competence partially affects the quality of financial statements. The information generated from the financial statements has been clearly organized, so that it is easily understood by users. This shows that the financial statements prepared by the government have met good quality standards due to competent human resources in preparing them.

Accounting understanding is an identification of financial data, processing processing and analyzing relevant data to be converted into information that can be used to make decisions.

Implementation of Government Accounting Standards is an accounting principle established in preparing and presenting a local and central government financial report.

The Effect of Human Resource Competencies on the Quality of Local Government Financial Statements

Research Results Human Resource Competencies have a positive and significant effect partially on the quality of local government financial reports. This research is in line with the results of previous research conducted by Emilianus Eo Kutu Goo (2022) and Ermita Veliani (2023), which show that human resource competence has a significant effect on the quality of local government financial reports, which indicates that the higher the competence of human resources, the quality of local government

4.3 Discussion

The Influence of Human Resource Competence, Accounting Understanding, and the Application of Government Accounting Standards on the Quality of

financial reports will increase. The human resources in question are employees of the regional apparatus organization (OPD) of the city of Palu in the preparation of financial reports, as evidenced by the preparation of financial reports effectively and efficiently, so that the financial reports prepared can be completed and presented in a timely manner.

The Effect of Accounting Understanding on the Quality of Local Government Financial Statements

The results of this study indicate that accounting understanding has no positive and significant effect partially on the quality of local government financial reports. The results of this study are in line with research conducted by Lilis Ardini (2020) and Apriadi (2022), which states that accounting understanding has no significant effect on the quality of local government financial reports. This shows that the accounting understanding of Palu City OPD employees does not guarantee success in preparing financial reports, resulting in quality financial reports because not all employees have an accounting education background or have attended training in accounting.

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

The results of this study indicate that the application of government accounting standards has a positive and significant partial effect on the quality of local government financial reports. The results of this study are in line with research conducted by Taufik An (2021) and Sarlota Faturey et al (2023), which state that with the implementation of good Government Accounting Standards, local governments will have good quality information, because local government financial reports must comply with government accounting standards. The quality of financial statements is the extent to which the financial statements presented show true and honest information. Conclusion

Based on the analysis of the results and discussion conducted in this study, several

conclusions were obtained as follows:

1. Human resource competence, understanding of accounting, and application of government accounting standards have a positive and significant simultaneous effect on the quality of local government financial reports.
2. Human resource competence has a positive and significant partial effect on the quality of local government financial reports.
3. Accounting knowledge does not have a significant partial effect on the quality of local government financial reports.
4. The application of government accounting standards has a positive and significant partial effect on the quality of local government financial reports.

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