The Influence of Government Accounting Standards and Human Resource Competence on the Quality of Financial Statements with The Mediation of the Government's Internal Control System at the Social Affairs Ministry of the Republic of Indonesia

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ABSTRACT

This study aims to analyze the influence of Government Accounting Standards (SAP) and Human Resource (HR) competence on the quality of financial statements, with the Government Internal Control System (SPIP) as a mediating variable at the Ministry of Social Affairs of the Republic of Indonesia. The research employs a quantitative approach using a survey method involving 79 employees engaged in the preparation of financial statements. The research instrument was a questionnaire tested for validity and reliability. Data analysis was conducted using Structural Equation Modelling (SEM) with Partial Least Square (PLS). The results indicate that both SAP and HR competence have a significant effect on SPIP and the quality of financial statements. Furthermore, SPIP significantly influences the quality of financial statements. Another key finding is that SAP and HR competence indirectly affect the quality of financial statements through SPIP as a mediator. The coefficient of determination (R^2) of 87.1% demonstrates that the developed model substantially explains the variance in financial statement quality. The managerial implications underscore the importance of enhancing HR competence, consistent SAP implementation, and strengthening SPIP to produce transparent, accountable, and high-quality financial statements in the public sector.

Keywords: Government Accounting Standards (SAP), Human Resource (HR) competence, Government Internal Control System (SPIP), quality of financial statements

INTRODUCTION

The quality of financial statements is a crucial aspect of public financial management, especially for the Ministry of Social Affairs of the Republic of Indonesia, which is responsible for the distribution and management of social funds to improve public welfare. High-quality financial statements reflect an institution's level of accountability and transparency, thereby increasing public trust and enhancing the effectiveness of implemented social programs. One of the key factors influencing financial statement quality is the financial management strategy adopted by the institution. With an appropriate budgeting strategy, budget execution can be carried out efficiently, minimize waste, and ensure that funds are used in line with established objectives (Sari & Fadli, 2017).

Financial statement quality serves as a primary indicator for assessing the accountability and transparency of government agencies, including the Ministry of Social Affairs (MoSA). High-quality reports provide accurate and timely information regarding an institution's financial position and performance, thereby facilitating decision-making for stakeholders concerning resource allocation and utilization. In the context of MoSA, financial statement quality holds significant importance due to the agency's responsibility in distributing social funds that support welfare programs. Therefore, well-prepared and accountable financial statements benefit not only internal stakeholders but also the public, who demand transparency in the management of social budgets (Hardiansyah & Hasanudin, 2022).

Issues surrounding financial statement quality have drawn increasing attention, particularly due to numerous cases of poor-quality financial reporting at the regional government level in Indonesia. This situation indicates a lack of understanding of Government Accounting Standards (Standar Akuntansi Pemerintahan, SAP), which negatively impacts financial reporting quality. This is evidenced by several regional government agencies receiving a disclaimer opinion from the Audit Board of Indonesia (BPK) due to difficulties in conducting audit procedures on certain financial statement items. Generally, poor financial reporting quality results from non-compliance with SAP, suboptimal implementation of internal control systems, and inadequately competent accounting staff.

A critical determinant of financial statement quality is the financial management strategy employed by the Ministry of Social Affairs. This strategy encompasses integrated financial planning, budgeting, execution, and reporting. Efficient financial management minimizes the risk of reporting errors and improves data accuracy. For instance, through well-planned budgeting, MoSA can ensure that the allocation of funds for social programs is carried out effectively and efficiently. This positively impacts the quality of financial statements, which should reflect the appropriate use of funds in accordance with their intended purposes (Sari & Fadli, 2017).

Moreover, the implementation of SAP plays a vital role in ensuring the quality of financial statements. SAP provides clear guidance on the recognition, measurement, and presentation of government financial reports. By applying SAP, employees at MoSA are expected to produce reports that adhere to recognized standards and promote consistency in reporting. However, challenges remain, particularly in terms of insufficient understanding and training among staff regarding SAP, which may result in reporting errors and diminished report quality.

Proper implementation of SAP is intended to produce high-quality government financial statements, characterized by minimal recording errors, fraud, legal non-compliance, and fair audit opinions from the BPK. This quality meets the criteria of relevance, reliability, credibility, and comparability. These findings are supported by research conducted by Mahardini & Miranti (2018), Patra, Bustami & Hasriani (2015), and Inapty & Martiningsih (2016), all of which demonstrate the significant influence of SAP on the quality of government financial statements.

Recent studies by Natanael (2024), Hamruna et al. (2022), Chudri et al. (2023), and Hardiansyah & Hasanudin (2024) also confirm that SAP significantly affects financial statement quality, both directly and through the mediating role of the Government Internal Control System (Sistem Pengendalian Intern Pemerintah, SPIP).

Human Resource (HR) competence is another important factor in determining financial statement quality. Producing high-quality financial statements requires competent personnel in the field of accounting, as the reporting process is fundamentally accounting-based. Competent HR personnel can understand and apply accounting logic correctly, while those with limited understanding may cause reporting errors and non-compliance with SAP. Studies by Mahardini & Miranti (2018) support the finding that HR competence has a significant positive influence on the quality of government financial statements.

However, other studies such as those by Hamruna et al. (2022) and Syarifudin (2014) indicate that HR competence does not significantly affect financial statement quality.

In addition to SAP and HR competence, the implementation of SPIP is also highly significant. SPIP aims to ensure that financial management adheres to standard procedures and helps identify and mitigate risks that may affect financial reporting quality. An effective SPIP implementation leads to more controlled budget management within MoSA, directly supporting improvements in financial reporting quality. Furthermore, SPIP serves as a mediating variable linking financial management strategies, SAP comprehension, and auditor competence in producing high-quality financial statements.

Effective SPIP implementation improves the quality of financial statements, as accounting processes are conducted in accordance with prevailing laws and regulations. Research by Sutrisno & Widari (2017) demonstrates the significant positive influence of SPIP on the financial statement quality of regional governments.

Overall, aspects such as financial management strategy, SAP implementation, HR competence, and SPIP all interactively influence the financial statement quality at the Ministry of Social Affairs. The interplay among these variables highlights that synergy among all elements is essential to achieving high-quality financial reporting.

Several other studies, including those by Natanael (2024), Hardiansyah & Hasanudin (2024), Heinrich & Probohudono (2023), and Syarifudin (2014), conclude that SPIP has a significant effect on financial statement quality, although some studies, such as Hamruna et al. (2022), report insignificant results.

Mirnawati (2021) explains that the financial statement quality of regional governments is significantly influenced by accounting staff competence, SAP, and the internal control system (SPI).

Syarifudin (2014) found that HR competence and the role of internal audit did not significantly influence regional government financial reporting quality, whereas SPIP had a significant positive effect. HR competence had a significant influence on SPIP, and SPIP mediated the relationship between HR competence and financial reporting quality, although this mediation effect was not always significant.

The quality of financial reporting at the Ministry of Social Affairs of the Republic of Indonesia still faces serious challenges, as reflected by the issuance of disclaimer opinions for several government agencies due to the preparation of reports that have not fully complied with Government Accounting Standards (SAP). This is exacerbated by the weak implementation of the Government Internal Control System (SPIP) and limitations in the competencies of human resources (HR) in accounting. The lack of understanding and training related to SAP among staff potentially leads to errors in recognition, measurement, and presentation of financial reports, while suboptimal management of SPIP increases the risk of financial procedural irregularities. Furthermore, uneven HR competencies result in a low capacity to apply accounting principles accurately, ultimately reducing the quality of financial reporting. This issue becomes more complex given previous studies which have produced inconsistent findings regarding the influence of SAP, HR competencies, and SPIP on financial reporting quality. Therefore, further research is necessary to comprehensively examine the relationships and mediating role of SPIP within the Ministry of Social Affairs.

Based on these diverse findings and under-researched variables, this study focuses on analyzing the influence of Government Accounting Standards and Human Resource Competence on the Quality of Financial Statements, with the mediating role of the Government Internal Control System (SPIP) at the Ministry of Social Affairs of the Republic of Indonesia.

Based on the literature review, the hypotheses in this study are as follows.

1. The Influence of Government Accounting Standards on the Government Internal Control System (SPIP)

Internal control is a crucial aspect of public financial management, serving to ensure the reliability of financial reporting, the efficiency and effectiveness of operations, and compliance with laws and regulations. In Indonesia, the Government Internal Control System (SPIP) is regulated under Government Regulation No. 60 of 2008, which aims to establish an effective control system in state financial management. In this context, the Government Accounting Standards (SAP) play a vital role in shaping and influencing SPIP.

Firstly, SAP provides a clear framework for government entities in preparing financial statements. Consistent application of SAP allows for the collection and presentation of accurate and transparent financial information. When financial reports are prepared based on widely accepted standards, the risks of errors and irregularities in financial management can be minimized. For example, a study by Syamsuddin published the found that consistent application of SAP positively contributes to the quality of financial reports, which in turn enhances the effectiveness of internal control (Syamsuddin, 2020).

Secondly, the implementation of SAP directly supports SPIP by creating uniformity in accounting procedures across all government agencies. By applying the same standards, all institutions share a common understanding regarding accounting policies and procedures, which further improves cohesion and the integrity of internal control. A study by Adisaputro published in the revealed that entities that effectively implement SAP receive higher internal control audit ratings compared to those that do not (Adisaputro, 2021).

Furthermore, SAP strengthens SPIP through improved reporting and transparency. With clearly defined standards, government agencies are expected to adhere to principles that promote the presentation of understandable and accessible financial statements to the public. This fosters accountability, as public financial managers are required to take responsibility for the use of public funds. Research conducted by Nora, indicates a positive relationship between SAP implementation and increased accountability, which is a key component of SPIP (Nora, 2021).

On the other hand, challenges in the implementation of SAP must also be addressed. Human resources, including training and development of accounting competencies within the government sector, are critical determinants. A study by Sulaiman, suggests that a lack of understanding of SAP among financial managers can hinder the establishment of an effective internal control system (Sulaiman, 2020).

In conclusion, proper implementation of Government Accounting Standards significantly impacts the effectiveness of the Government Internal Control System. By improving the quality of financial reports, standardizing procedures, and enhancing transparency, SAP supports internal control efforts and the accountability of public financial management. However, greater attention to human resource development is essential to maximize these positive effects.

Based on the above discussion, the following hypothesis can be formulated:

H1: Government Accounting Standards influence the Government Internal Control System.

2. The Influence of Human Resource Competence on the Government Internal Control System (SPIP)

Human resource (HR) competence within the government plays a crucial role in the effectiveness of the Government Internal Control System (SPIP). SPIP aims to enhance the reliability of financial reporting, the effective use of resources, and compliance with laws and regulations. HR competence, which includes the necessary knowledge, skills, and attitudes, directly contributes to an institution's ability to design, implement, and maintain an effective SPIP.

Firstly, a high level of HR competence has a positive impact on the understanding and correct application of internal control procedures. Personnel with adequate knowledge of internal control standards and accounting are better equipped to carry out financial control functions effectively. A study by Irham, found a positive relationship between HR competence and SPIP effectiveness in government institutions. Sufficient knowledge and skills enable personnel to identify potential risks and take the necessary mitigation measures (Irham, 2021).

Secondly, continuous training and development of HR competencies greatly support the effective implementation of SPIP. Quality training enhances employees' knowledge and skills in applying internal control principles. Well-trained human resources are more sensitive to errors and irregularities that may occur in financial management. Research by Hidayati showed that government institutions that regularly conduct training for their staff reported better internal control statistics compared to those that placed less emphasis on training (Hidayati, 2022).

Furthermore, attitude and work ethics are also important indicators of competence. High levels of professionalism and integrity among employees create a conducive environment for SPIP implementation. When staff understand the importance of transparency and accountability in financial management, they are more likely to perform their duties responsibly. A study by Setiawan, highlighted that employees with strong ethical attitudes tend to create more effective internal control systems in the face of emerging challenges and risks (Setiawan, 2020).

However, challenges remain in improving HR competence. Limited training budgets, lack of clear competency standards, and insufficient attention from leadership towards HR development can hinder SPIP innovation and improvement. Therefore, it is important for government leaders to recognize that investing in HR development not only strengthens SPIP implementation but also enhances public accountability.

In conclusion, HR competence has a significant influence on the effectiveness of the Government Internal Control System. With sound knowledge, adequate training, and strong professional attitudes, HR can implement SPIP more effectively, thereby minimizing errors and irregularities in financial management. Thus, serious attention to HR competency development must be a top priority for every government institution.

Based on the above discussion, the following hypothesis can be formulated:

H2: Human Resource Competence influences the Government Internal Control System.

3. The Influence of Government Accounting Standards on the Quality of Financial Statements

Government Regulation No. 71 of 2010 concerning Government Accounting Standards, known as SAP, represents the principles of accounting applied in the preparation and presentation of government financial statements. Therefore, SAP is a legally binding requirement aimed at improving the quality of government financial statements in Indonesia. The implementation of SAP is expected to ensure a structured and guideline-compliant process, which in turn results in financial reports that are vital and necessary for accountability purposes.

According to a study conducted by Miranti & Mahardini (2018) on Government Accounting Standards, there is a positive effect of SAP implementation on improving the quality of financial statements. Similarly, research by Hasrian, Bustami, & Patra (2015) also found that SAP significantly influences the quality of financial reporting. However, contrasting results were found in the study by Martiningsih & Inapty (2016), which concluded that Government Accounting Standards have an insignificant effect on the quality of financial statements.

Based on the above discussion, the following hypothesis is proposed:

H3: Government Accounting Standards influence the quality of financial statements.

4. The Influence of Human Resource Competence on the Quality of Financial Statements

Human resources are a key driver in mobilizing and synergizing other resources to achieve organizational goals. Without human resources, other resources remain idle and are less effective in reaching those goals (Wirawan, 2009). Human resource capacity refers to the ability of individuals, institutions, or systems to carry out their functions and authority effectively and efficiently in achieving desired outcomes.

Human resource competence refers to the characteristics possessed by individuals to achieve high performance in carrying out their duties and responsibilities, including their skills, knowledge, and abilities. Competent human resources are able to understand accounting logic well and apply that understanding to prepare financial statements in accordance with accounting principles and established regulations.

According to the Head of the National Civil Service Agency (BKN) Decree No. 46A of 2003 dated November 21, 2003, competence is defined as the knowledge, skills, and behavioral attitudes required for civil servants to carry out their duties professionally, effectively, and efficiently. This competence can be acquired through education, technical guidance, or training. In preparing and presenting financial statements, the government requires human resources with adequate competencies, particularly in accounting, financial management, and relevant regulations, especially SAP.

Competent human resources with a strong grasp of accounting logic are capable of producing high-quality financial statements. Thus, the quality of human resources directly affects the quality of financial statements.

Research by Miranti & Mahardini (2018) states that human resource competence has a significant influence on the quality of financial statements. Based on the above explanation, the following hypothesis is formulated:

H4: Human resource competence influences the quality of financial statements.

5. The Influence of the Government Internal Control System (SPIP) on the Quality of Financial Statements

An internal control system (ICS) is an integral process involving continuous actions and activities carried out by leaders and all employees to provide reasonable assurance regarding the achievement of organizational goals through effective and efficient operations, reliable financial reporting, safeguarding of state assets, and compliance with laws and regulations. If the internal control system is weak, the likelihood of errors, inaccuracies, or fraud in the presentation of the organization's financial statements becomes significantly high. A study by Sutrisno & Widari (2017) revealed that internal control systems influence the quality of financial statements. This contrasts with the findings of Papilaya & Septarini (2016), who concluded that internal control systems do not significantly affect the quality of financial statements.

The Government Internal Control System (SPIP) is an internal control framework implemented comprehensively across central and regional governments (Government Regulation No. 60 of 2008 concerning SPIP). One of the key purposes of internal control is to ensure the accuracy and reliability of accounting data. With a robust accounting information system, errors and miscalculations can be minimized. For the system to be of high quality, each component must be integrated and function according to its specific duties and responsibilities. One such component, which facilitates the functioning of the accounting information system, is internal control. The quality of government financial statements cannot be separated from the quality of SPIP. By improving SPIP, the quality of government financial reporting is expected to increase accordingly.

Based on the above discussion and the varying findings, the following hypothesis is proposed:
H5: The Government Internal Control System (SPIP) influences the quality of financial statements.

6. The Influence of Government Accounting Standards on the Quality of Financial Statements Through the Government Internal Control System (SPIP)

Government Accounting Standards (SAP) play a vital role in the management of public finances in Indonesia. With clear and structured SAP, the preparation of financial statements within government institutions is expected to be accurate and transparent. The quality of financial statements is an essential indicator of accountability and transparency in managing state finances. One of the tools used to achieve this objective is the Government Internal Control System (SPIP), which functions to ensure that financial management is conducted appropriately and in compliance with regulations.

Firstly, SAP provides a clear framework regarding accounting treatments that must be followed by all government entities. By adhering to SAP, accounting processes are expected to be systematic and standardized.

Secondly, the influence of SAP on the quality of financial statements can also be explained through its role in strengthening SPIP. SPIP serves as a control mechanism that ensures all accounting activities adhere to established procedures. The interconnection between SAP and SPIP is crucial, as without a strong SPIP, the implementation of SAP may be less effective. Research by Sofyan (2021) indicates that institutions that implement SPIP effectively tend to produce higher-quality financial statements. This demonstrates that SPIP not only supports SAP implementation but also maintains the integrity of financial information.

Furthermore, high-quality financial statements cannot be separated from effective oversight. SPIP provides assurance that every system and process involved in financial statement preparation is properly monitored. This minimizes the risk of errors, fraud, and irregularities. A meta-analysis by Utami and Selamet (2022) concluded that effective oversight through SPIP significantly reduces errors in financial reporting (Utami & Selamet, 2022). This emphasizes that SPIP, as a key driver of internal control, is critical to the quality of financial information.

However, challenges in implementing SAP and SPIP should not be overlooked. Inadequate human resources, lack of training, and resistance to change often hinder effective implementation. Therefore, it is essential for the government to provide sufficient support in the form of training and competency development for staff in accounting and internal control.

In conclusion, Government Accounting Standards play an important role in improving the quality of financial statements through their function in the Government Internal Control System. By adhering to SAP and effectively implementing SPIP, government institutions can produce financial statements that are accurate, transparent, and accountable. Therefore, the alignment between SAP and SPIP must be a priority in government financial management.

Based on the above discussion and the varying research findings, the following hypothesis is formulated: H6: Government Accounting Standards influence the quality of financial statements through the Government Internal Control System (SPIP).

7. The Influence of Human Resource Competence on the Quality of Financial Statements through the Government Internal Control System (SPIP)

Human Resource (HR) competence plays a crucial role in government financial management, particularly in producing high-quality financial statements. The Government Internal Control System (SPIP) in Indonesia is designed to ensure that financial management at both central and regional levels is carried out properly, accurately, and in accordance with applicable regulations. The quality of financial statements in government institutions depends not only on established procedures but also on the competence of the personnel operating within the system.

Firstly, HR competence in understanding accounting principles and financial reporting standards significantly affects the quality of financial statements. When personnel possess a strong understanding of accounting regulations and methodologies, they are more capable of preparing financial statements in compliance with Government Accounting Standards (SAP).

Secondly, SPIP serves as a framework for managing and supervising accounting and financial reporting processes within government institutions. In this context, HR competence is essential in applying the controls embedded within SPIP. Personnel with adequate knowledge and skills are more effective in executing internal control functions.

Furthermore, HR training and development programs have a significant impact on employees' ability to prepare financial statements. If government institutions provide opportunities for continuous training and skill development, employees will be more capable of keeping up with the latest developments in accounting and internal control. A study by Fitrian Rizky et.al (2024) highlights that continuous training is critical to enhancing HR capabilities, which directly impacts the quality of financial sta tements. A lack of preparedness among staff to adapt to regulatory changes may result in inaccurate or non-compliant financial reports.

However, the challenges in improving HR competence should not be overlooked. Several factors, such as limited training budgets, resistance to change, and low employee motivation, must be addressed. Therefore, collaboration between top management and HR units is necessary to create an environment that supports competence development.

In conclusion, HR competence plays a highly significant role in improving the quality of financial statements through the implementation of SPIP. With a solid understanding of accounting and internal controls, HR personnel can perform their duties more effectively, which in turn enhances the accuracy and transparency of financial reports. Investing in HR competence development is a strategic step that must not be ignored by any government institution.

Based on the above discussion and varying findings, the following hypothesis is proposed:

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H7: Human Resource Competence influences the quality of financial statements through the Government Internal Control System (SPIP).

Based on the literature review and hypothesis development, the conceptual framework of this study is presented in Figure 1.

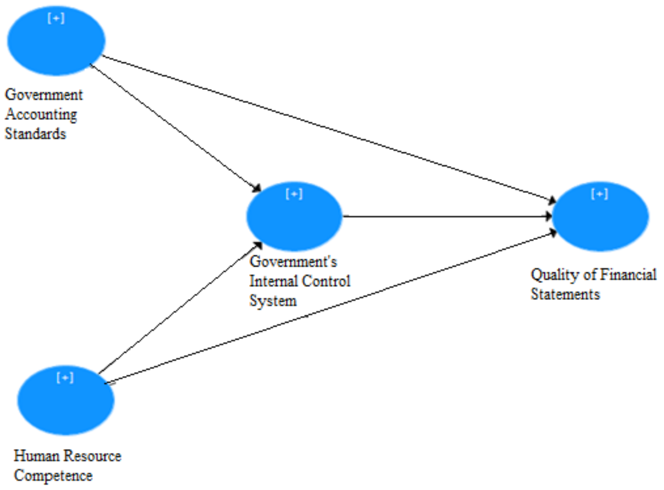

Fig.1:-Research Model

METHODOLOGY

This study employs a quantitative approach using a survey method involving 79 employees of the Ministry of Social Affairs who are involved in the preparation of financial reports. Data were collected through questionnaires that had been tested for validity and reliability. Data analysis was conducted using Structural Equation Modeling (SEM) with Partial Least Squares (PLS). The research variables include Government Accounting Standards (SAP), human resource (HR) competency, Government Internal Control System (SPIP), and the quality of financial reports, which were measured based on specific indicators.

RESULT AND DISCUSSION

Descriptive Statistical Analysis

The respondents in this study are employees of the Ministry of Social Affairs of the Republic of Indonesia who are directly involved in the process of preparing financial statements. The distribution of respondents by gender shows a dominance of female employees at 53.16% and male employees at 46.84%, indicating a relatively balanced involvement with a slight predominance of women. In terms of age, the majority of respondents are in the 31–40 age group (46.84%), followed by the 20–30 age group (31.65%), and those over 40 years old (21.52%). This indicates a productive workforce, with most respondents being at a mature age with relatively sufficient work experience.

The distribution of respondents' latest education levels is dominated by those holding a bachelor's degree (S1/D4) at 54.43%, followed by diploma III holders at 26.58%, and master's degree holders (S2) at 18.99%. This level of education indicates that most respondents have an academic background relevant to accounting or management, supporting effective job performance. In terms of years of service, the majority of respondents (62.03%) have worked for more than 6 years, indicating considerable experience and a strong potential understanding of financial procedures and regulations within the Ministry of Social Affairs.

Overall, respondents gave positive feedback on the implementation of Government Accounting Standards (SAP) within the Ministry, with an average score of 3.86 (agree category). Respondents indicated that the financial reports are prepared based on transparency and accountability principles, in accordance with SAP regulations. However, some indicators received less optimal ratings, particularly in the areas of regular inventory of supplies (average score of 2.42) and periodic updates of construction in progress (CIP) values (average score of 2.52). These findings indicate areas for improvement in the recording and updating of government fixed assets and inventory data.

Respondents generally rated the competency of human resources within the Ministry of Social Affairs as fairly good, with an average score of 3.42 (agree category). Employees are perceived to have the necessary abilities and skills to manage financial reports and to operate accounting information systems effectively. However, understanding of SAP regulations and participation in training programs received below-average ratings (around 2.65 and 2.77), indicating a need to improve training and the development of specific competencies related to SAP.

The SPIP (Government Internal Control System) variable obtained an average score of 3.91 (agree category). Respondents considered the existing internal control system to be reasonably strong, supported by policies, ethical values, risk identification, and regular internal audits. Nevertheless, there are notes indicating that risk mitigation steps and follow-up actions regarding control system weaknesses have not been carried out systematically and optimally (scores around 3.85 and 3.95). This highlights a need to improve the effectiveness of internal controls within the Ministry of Social Affairs.

The quality of financial reports received overall positive responses, with an average score of 3.90 (agree category). The reports are considered to provide relevant information for performance evaluation and public policy decision-making. The aspects of freedom from material misstatements and verifiability by independent auditors also received good ratings. However, the comparability of reports across periods and ease of understanding for non-technical users remain challenges (scores of 3.38 and 4.05, respectively, with the latter indicating a high level of difficulty in understanding). Improvements in these areas are expected to enhance the accessibility and usefulness of financial reports.

In conclusion, the descriptive analysis shows that respondents generally assess the implementation of SAP, HR competencies, and SPIP practices at the Ministry of Social Affairs as being at a good level. However, there are still several technical aspects and HR capabilities that need to be strengthened. This presents opportunities for improving HR training, strengthening risk control measures, and enhancing the consistency and presentation quality of financial reports to ensure they are more transparent, accountable, and easier to understand for various stakeholders.

Hypothesis Testing Results

In this study, model testing was conducted by examining the R^2 values of the endogenous latent constructs. The hypotheses were tested using path coefficient values and p-values, as presented below.

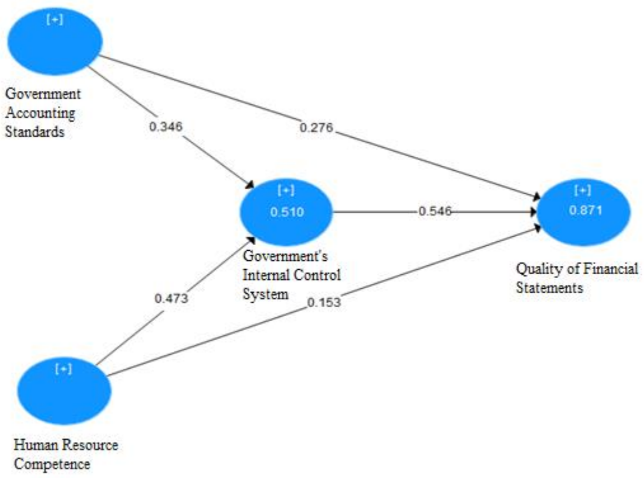

Fig. 2: -Model Structural

The diagram illustrates the relationships among Government Accounting Standards, Human Resource Competence, Government's Internal Control System, and the Quality of Financial Statements. The arrows represent the direction and strength of influence between these variables, marked by path coefficients. Government Accounting Standards directly influence the Government's Internal Control System with a coefficient of 0.346 and Quality of Financial Statements with a coefficient of 0.276. Human Resource Competence affects the Government's Internal Control System with a coefficient of 0.473 and has a smaller direct effect on the Quality of Financial Statements with a coefficient of 0.153. The Government's Internal Control System has a strong direct positive effect on the Quality of Financial Statements with a coefficient of 0.546. Overall, the model suggests that both Government Accounting Standards and Human Resource Competence contribute significantly to improving the Government's Internal Control System, which in turn strongly impacts the Quality of Financial Statements. Human Resource Competence also plays a direct role in enhancing the quality of these financial statements.

Table 1. Path Coefficient Values

	Original Sample (O)	**T Statistics (|O/STDEV|)**	**P Values**
Government Accounting Standards (SAP) → Government Internal Control System (SPIP)	0,346	4,167	0,000
Human Resource Competence → Government Internal Control System (SPIP)	0,473	3,159	0,002
Government Accounting Standards (SAP) → Quality of Financial Statements	0,276	3,876	0,000
Human Resource Competence → Quality of Financial Statements	0,153	2,335	0,001
Government Internal Control System (SPIP) → Quality of Financial Statements	0,546	6,567	0,000
Government Accounting Standards (SAP) → Government Internal Control System (SPIP) → Quality of Financial Statements	0,189	2,625	0,001
Human Resource Competence → Government Internal Control System (SPIP) → Quality of Financial Statements	0,258	3,583	0,001

Table 2. Coefficient of Determination (R^2 Test) Values

Laten Variable	**R^2**
Government Accounting Standards and HR Competence → Government Internal Control System (GICS)	0.510
Government Accounting Standards, HR Competence, and GICS → Financial Statement Quality	0.871

Source: Data processed using PLS software

Based on Table 3 above, the R Square value for the Government Internal Control System (SPIP) variable is 0.510 or 51%. This result indicates that Government Accounting Standards (SAP) and Human Resource (HR) Competence collectively have an influence of 51% on SPIP, while the remaining 49% (1 - R Square) represents the contribution of other factors not examined in this study.

Furthermore, the R Square value for the Financial Statement Quality variable is 0.871 or 87.1%. This result shows that Government Accounting Standards (SAP), HR Competence, and the Government Internal Control

System (SPIP) together influence the quality of financial statements by 87.1%, while the remaining 12.9% (1 - R Square) is the contribution of other unexamined factors.

DISCUSSION

The Influence of Government Accounting Standards on the Government Internal Control System (SPIP)

Government Accounting Standards (SAP) play a crucial role in supporting the effectiveness of the Government Internal Control System (SPIP). SAP provides a clear and consistent reference framework for the recording, measurement, and reporting of government financial transactions, thereby enabling the establishment of a reliable and transparent information system. The consistent implementation of SAP helps create a strong control environment, as all financial management processes are carried out based on standardized and auditable accounting principles. When accounting standards are properly followed, the potential for recording errors, data manipulation, and discrepancies in financial reports can be minimized. This strengthens key components of SPIP, such as control activities, information and communication, as well as monitoring activities. Therefore, this study argues that government accounting standards have a significant influence on the effectiveness of SPIP, as they serve as the foundation for creating an accountable and transparent financial system that supports sound decision-making in public sector organizations.

This research aligns with the study conducted by Dimas Hardiansyah & Hasanudin (2022), which concluded that the implementation of SAP affects the Government Internal Control System (SPIP).

The Influence of Human Resource Competency on the Government Internal Control System (SPIP)

Human Resource (HR) competency is one of the critical factors influencing the effectiveness of the Government Internal Control System (SPIP). Competency, which includes knowledge, skills, and work attitudes of employees, determines the extent to which they can understand, implement, and evaluate the established internal control mechanisms. Competent HR will be better equipped to identify risks, carry out supervisory procedures, and provide accurate and timely reports. On the other hand, low competency can lead to weak SPIP implementation, such as recording errors, inadequate internal monitoring, and suboptimal follow-up on audit findings. Therefore, in the context of public sector organizations, improving HR competency is an essential prerequisite for SPIP to function effectively and contribute to good, transparent, and accountable governance. This study argues that there is a significant relationship between the level of HR competency and the effectiveness of SPIP implementation, where the higher the competency of employees, the more effective the internal control system applied in a government institution will be.

This research is in line with studies conducted by Dimas Hardiansyah & Hasanudin (2022) and Akhmad Syarifudin (2014), which concluded that employee competency improves the internal control system.

The Influence of Government Accounting Standards on the Quality of Financial Reports

Government Accounting Standards (SAP) play a crucial role in improving the quality of government financial reports. SAP provides clear guidelines on the recognition, measurement, presentation, and disclosure of transactions and events in financial reports, thereby enhancing transparency and accountability. Proper implementation of SAP ensures that financial reports accurately reflect the financial position, operational results, and cash flows of the government. This is essential to support data-driven decision-making by both internal and external government stakeholders.

A study conducted by Wicaksono & Suryanto (2023) shows that consistent implementation of SAP has a positive effect on the quality of financial reports, as evidenced by improved accountability and transparency scores in Government Financial Reports (LKP). The study also emphasizes that information disclosure in financial reports enables better oversight, which in turn enhances the effectiveness of public financial management. Thus, implementing SAP in accordance with established standards can contribute to the production of more reliable and accountable financial reports.

The findings of this study align with previous research by Yunita Althin Natanael & Edi Jamaris (2022), Irmawati Hamruna, Zakir Muhammad, Rahman Thaher (2022), Intan Rizkia Chudri, Elviza, Tarmizi Gadeng, Muhammad Alfata, Ita Silfia Dewi (2023), and Nikke Yusnita Mahardini & Ade Miranti (2018), who stated that the proper application of SAP has a positive impact on the quality of budget reports.

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

Human resource (HR) competence has a significant influence on the quality of an organization's financial reports. HR personnel who are skilled in accounting and finance are capable of understanding and applying relevant accounting principles, thereby producing accurate financial reports in accordance with established standards. Moreover, good competence allows for more precise decision-making in the recording of financial transactions and the preparation of reports. On the other hand, if the HR personnel involved are not competent or lack sufficient understanding, the financial reports produced may contain errors, inaccuracies, or inconsistencies with applicable accounting principles, which can ultimately harm the organization and reduce its credibility in the eyes of stakeholders. Therefore, investing in the development of HR competence in the financial sector is a vital step toward ensuring transparent and trustworthy financial reporting.

The conclusion of this research indicates that HR competence positively influences the quality of financial reports. However, many employees express dissatisfaction with their salaries, work environment, or workplace conditions, which hampers their ability to complete financial reports effectively. This in turn negatively affects the quality of financial reports. As a public service institution, local governments are entrusted with the responsibility of presenting information to organizations and users of government financial information. An organization can only be considered successful when its objectives are achieved, and this must be supported by the quality and capability of its human resources.

This research is in line with studies conducted by Yunita Althin Natanael & Edi Jamaris (2022) and Irmawati Hamruna, Zakir Muhammad, Rahman Thaher (2022), who explain that the higher the competence of human resources, the better the quality of government financial reports. However, a study conducted by Akhmad Syarifudin (2014) concluded that employee competence does not have a significant impact on the quality of government financial reports.

The Influence of Government Internal Control System (SPIP) on the Quality of Financial Statements

The Government Internal Control System (SPIP) has a significant influence on the quality of government financial statements. SPIP functions to ensure that the management of state finances operates in accordance with applicable regulations and to prevent misuse and errors in recording financial transactions. With effective internal control, the risk of inaccuracies in financial reports can be minimized, resulting in more accurate, transparent, and reliable financial statements.

A study by Setiawan & Dewi (2022) showed that the effective implementation of SPIP can improve the quality of financial statements, particularly in terms of asset and budget control. The study also emphasized that a well-functioning internal control system contributes to greater compliance with laws and regulations, thereby enhancing the reliability and integrity of government financial statements.

Therefore, a properly functioning internal control system contributes significantly to the production of higher-quality, more accountable financial reports.

The research findings confirm that SPIP has a positive influence on financial statement quality. If SPIP is implemented correctly, it will lead to the availability of accountable, high-quality financial statements.

This conclusion aligns with the research of Akhmad Syarifudin (2014), Irmawati Hamruna, Zakir Muhammad, Rahman Thaher (2022), and A. Heinrich & A. N. Probohudono (2023), which found that SPIP has a positive and significant effect on the quality of financial statements.

The Influence of Government Accounting Standards (SAP) on the Quality of Financial Statements through Government Internal Control System (SPIP)

Government Accounting Standards (SAP) play a strategic role in improving the quality of financial statements, particularly when implemented through an effective control mechanism such as SPIP. SAP provides a structured and standardized framework for recording and reporting financial transactions, serving as the foundation for generating relevant, reliable, and comparable financial reports.

However, for SAP implementation to truly impact financial statement quality, an internal control system is needed to ensure that every accounting process is executed in accordance with established standards. In this context, SPIP serves as a monitoring mechanism to ensure compliance with SAP, detect and prevent errors or fraud, and safeguard the integrity and accuracy of financial information.

Therefore, the effect of SAP on financial statement quality is not direct, but rather mediated by the effectiveness of SPIP. This study argues that the better the implementation of SAP and the more effective the supporting SPIP, the higher the quality of financial statements produced by government entities.

Research has shown that the implementation of SAP positively influences the quality of financial statements, both directly and indirectly through SPIP (Udiyanti et al., 2014; Hardiansyah & Hasanudin, 2024; Munggaran et al., 2020; Maulina, 2018). SPIP itself has been found to have a significant positive impact on the quality of financial statements (Udiyanti et al., 2014; Maulina, 2018).

The findings of this study are consistent with those of Natanael & Jamaris (2023), Sari et al. (2023), Hardiansyah & Hasanudin (2024), and Zahroh et al. (2024), which highlight the crucial role of SAP and SPIP in improving the quality of financial reporting in Indonesian government entities. The implementation of SAP has been proven to have a positive effect on the quality of financial statements, and SPIP has also been found to positively influence financial reporting quality (Natanael & Jamaris, 2023; Zahroh et al., 2024).

The Influence of Human Resource (HR) Competence on the Quality of Financial Statements through the Government Internal Control System (SPIP)

Human Resource (HR) competence has a significant impact on the quality of government financial statements, particularly through the mediating role of the Government Internal Control System (SPIP). Competent HR—in terms of accounting knowledge, understanding of financial regulations, and technical and analytical skills—are better able to carry out the financial reporting process accurately and appropriately. However, this competence will not be fully optimized without the support of an effective control system. This is where SPIP plays a crucial role as a mechanism that ensures financial processes are conducted in an orderly manner, in compliance with standards, and capable of detecting and preventing errors or irregularities. In other words, HR competence enhances the effectiveness of SPIP, which in turn positively affects the quality of financial statements in terms of reliability, timeliness, and transparency. Therefore, this study argues that the influence of HR competence on the quality of financial statements is indirect, mediated by the effectiveness of SPIP implementation within government organizations.

This conclusion aligns with the research of Akhmad Syarifudin (2014), which found that employee competence influences the quality of financial statements through the Government Internal Control System (SPIP).

Research shows that Human Resource (HR) competence has a positive effect on the quality of government financial statements, both directly and through SPIP (Dimas Hardiansyah & Hasanudin Hasanudin, 2024; Asyafiah Putri & Binsar H. Simanjuntak, 2023). However, some studies have found different results, where HR competence does not have a significant effect on the quality of financial statements through accountability or SPIP (Irmawati Hamruna et al., 2022). SPIP itself plays a significant role in strengthening the influence of HR competence on the quality of financial statements (Putri & Simanjuntak, 2023). In addition, the implementation of Government Accounting Standards (SAP) and the use of information technology also contribute to improving the quality of government financial statements (Hardiansyah & Hasanudin, 2024; Irmawati Hamruna et al., 2022).

This study demonstrates that the implementation of Government Accounting Standards (SAP) has a positive and significant influence on the effectiveness of the Government Internal Control System (SPIP). In other words, the better the implementation of SAP, the stronger the execution of SPIP in managing the ministry's finances. This is supported by the competence of human resources (HR), which has also been proven to significantly contribute to improving the effectiveness of SPIP, indicating that competent employees are able to carry out internal controls more effectively. Furthermore, both SAP and HR competence have a direct positive effect on the quality of financial statements produced, although the role of SPIP as a mediator has the most dominant contribution in enhancing that quality. Thus, SPIP serves as a mediating variable that strengthens the relationship between SAP and HR competence toward the quality of financial statements. The research model shows that SAP, HR competence, and SPIP together explain 87.1% of the variation in financial statement quality. Based on these findings, it can be concluded that consistently improving SAP implementation and developing HR competence are key to strengthening the internal control system, which ultimately enhances transparency, accountability, and the quality of financial statements within the Ministry of Social Affairs.

Therefore, it is recommended that the ministry place greater focus on continuous training for HR in accounting and internal control, strengthening SPIP monitoring and evaluation, and ensuring consistent SAP implementation across all work units. Synergistic collaboration between SAP implementation, HR capacity building, and SPIP effectiveness is crucial to achieving optimal financial statement quality that meets government accounting standards and stakeholder expectations. In addition, future research is suggested to explore other factors that may influence the quality of financial statements, such as the use of information technology and organizational culture, in order to provide a more comprehensive contribution to public sector financial management.

CONCLUSION

This study confirms that the Government Accounting Standards (SAP), Human Resource (HR) competence, and the Government Internal Control System (SPIP) significantly influence the quality of financial statements at the Ministry of Social Affairs of the Republic of Indonesia. SAP serves as the primary framework that provides consistent guidelines for the recording, measurement, and reporting of government financial transactions, thereby supporting the effectiveness of SPIP and enhancing the quality of financial reporting. HR competence also proves to be crucial in increasing the effectiveness of SPIP, where employees with the right knowledge, skills, and professional attitudes are more capable of implementing internal controls effectively and producing accurate and timely financial reports. SPIP itself functions as a key mechanism that ensures orderly financial governance, prevents errors and irregularities, and enhances the transparency and accountability of financial statements.

In addition to the direct influence of SAP and HR competence on the quality of financial reports, this study finds that SPIP acts as a mediating variable that strengthens those relationships. The overall research model is able to explain the variations in financial reporting quality, indicating that the synergy between consistent SAP implementation, HR competence development, and SPIP reinforcement is a decisive factor for the success of transparent, accountable, and credible public financial management within the ministry.

Therefore, efforts to improve HR training, ensure consistent SAP implementation, and strengthen internal control systems must become strategic priorities to enhance the quality of financial reporting in the public sector.

This research offers several important implications for public financial management, particularly for the Ministry of Social Affairs of the Republic of Indonesia. From a managerial perspective, the findings emphasize that improving human resource (HR) competence is the key to enhancing the effectiveness of the Government Internal Control System (SPIP) and the quality of financial statements. Therefore, institutions need to strengthen continuous HR training and development programs so that employees have a sound understanding of Government Accounting Standards (SAP) and are capable of performing internal control functions optimally. Moreover, SAP implementation must be carried out consistently and in a standardized manner to ensure that financial reports meet the criteria of relevance, reliability, comparability, and understandability.

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