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The Quality of Financial Statements with Human Resource Competence as Moderating Variables

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Abstract

This study aims to examine the effect of accounting information systems, internal audit and human resource competencies on the quality of financial statements. This study also tested the variable of human resource competence as a moderating variable. The population in this study are accountants and internal auditors who work in companies domiciled in DKI Jakarta. The sampling technique used is convenience sampling. The data collected and can be processed are as many as 100 respondents. The data of this study were analyzed by multiple linear regression method. The results of this study indicate that the application of accounting information systems, the role of internal audit and the competence of human resources have a positive effect on the quality of financial statements. However, the competence of human resources does not strengthen the influence of accounting information systems and internal audit on the quality of financial statements. The contribution of this research is as a benchmark for companies to be able to optimize the use of accounting information systems, the importance of the role of internal auditors, and human resources owned must be competent to produce quality financial statements. Quality resources in terms of knowledge and skills if not balanced with good ethics, then do not guarantee the quality of good financial statements.

Keywords: accounting information system; human resource competence; internal audit; quality of financial statements

INTRODUCTION

Financial statements are a source of data for investors to analyze the sustainability of a company. Therefore, the quality of financial statements is highly relied upon by investors for making investment decisions. But in fact, in 2020 there were 61,841 suspicious financial transaction reports received by the

Financial Transaction Reports and Analysis Center (Vendy, 2021). This suspicion raises many perspectives from external parties, especially investors regarding the quality of financial statements issued by various companies. In addition, the Supreme Audit Agency (BPK) found many irregularities in financial statements in carrying out its duties to audit government financial statements. In (BPK RI, 2020) the Summary of Semester 1 Examination Results (IHPS) of the BPK in 2020 stated the results of the examination of 541 Regional Government Financial Reports. BPK has given 485 unqualified opinions (WTP), 50 Unqualified Opinions (WDP), and 6 Disclaimer Opinions (TMP).

This was further emphasized in the case of Garuda Indonesia being sanctioned by government and non-government financial institutions because it was found that irregularities in Garuda's financial statements had an effect on the role of internal audit. Starting from the results of the 2018 financial statements, Garuda Indonesia had a net profit of USD 809.85, a very high increase compared to 2017 which suffered a loss of USD 216.5 million. This financial statement raises the argument that there is a discrepancy with the Statement of Financial Accounting Standards (PSAK), in other words the audit results are not in accordance with accounting standards (Source: economy.okezone.com).

Another case is the manipulation of financial data caused by an internal auditor's error in financial recording on a profit of 500 billion at PT WaskitaKarya. There is cooperation between the internal auditors and the management of large companies. In this case, it can be concluded that the auditor's negligence occurred due to a lack of understanding of the code of ethics in the completion of the company's financial statements. If an auditor can provide good results in the quality of financial statements, the company will get more trust from the public in using the results of the company's financial statements. (Source: kompas.com)

Financial statements are produced from a process that is based on good inputs, processes and outputs. These three aspects must be integrated and sustainable as the foundation of a good financial reporting system (Tawaqal & Suparno, 2017). Accounting information system is a collection of integrated sub-systems to collect, store and process data. The application of an accounting information system makes performance more efficient, time-saving, cost-effective and effective in providing financial statements. In the midst of this pandemic situation, the accounting information system plays an important role in the company, because the information it produces is accurate and precise. This is because the company uses information systems in its internal control, internal controls such as the use of computers that replace the use of manuals. So that it can help in handling a number of large and complicated business transactions, but if the implementation of the information system fails, the company cannot easily recover the information.

According to research Tawaqal & Suparno (2017) states that the application of accounting information systems and human resource competencies can provide good performance to produce financial statements for companies, with human resource competencies that can learn things quickly and information systems that develop along with developments technology provides optimal results of financial statements. In contrast to previous research, (Cahmawati & Romandhon, 2021) states that the influence of the role of internal audit does not affect the quality of financial statements. The cause of the statement is because of the problems that are being experienced because each institution or agency has different problems, as well as the lack of carrying out duties and functions when an overall inspection is carried out related to assets.

The difference in the results of previous researchers becomes interesting to re-examine from a different perspective. The difference between this study and previous research or the novelty of this research is to test the competence of human resources as a moderating variable, when it is suspected that the accounting information system and internal audit variables have a positive impact on the quality of financial statements.

Based on the background that has been discussed, the formulation of the problem in the research that will be investigated further, among others: (1) Does the application of accounting information systems affect the quality of financial statements?, (2) Does the role of internal audit affect the quality of financial statements?, (3) Does the competence of human resources strengthen the influence of the application of accounting information systems on the quality of financial statements?, (4) Does the competence of human resources strengthen the influence of the role of internal audit on the quality of financial statements?

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

The financial statementsis a report that describes the company's position at one point in time and its operating activities over several periods that have passed. Quality is an important element of information value related to the decision making of various parties. Reliability is the ability of information to provide confidence that information is correct or valid, while timeliness is the availability of information for decision makers when needed before information becomes less influential in making decisions (Nazaruddin dan Syahrial, 2017). Financial statements have several characteristics that need to be realized in making reports in order to meet quality, namely relevant, understandable, comparable and reliable.

Technological advances that move so fast today, can bring positive and negative impacts so that the learning process is constantly changing, because new discoveries always appear in the world of information technology. Accounting information systems play an important role in a company or agency. Accounting information is closely related to financial data generated through company activities that are carried out regularly. Romney (1967) argues that the application of an accounting information system is a set of related activities, data, documents and technology designed to collect and process data, to present information to decision makers within the organization and external to the organization. An accounting information system will be very useful for an organization if it is well designed, such as: (1) improving the quality and reducing the cost of products or services, (2) increasing efficiency, (3) sharing knowledge, (4) improve the efficiency and effectiveness of its supply chain, (5) improve its internal control structure, and (6) improve decision making. The implementation of a good information system can support and facilitate the operation of employees in their work to produce good quality financial statements (Gusherinsya & Samukri, 2020; Suprihatin & Ananthy, 2019; Wulandari & Octaviani, 2020)

H_1: The accounting information system has a positive effect on the quality of financial statements.

Internal auditors are auditors who are employees of a company who conduct financial audits for the board of commissioners and company management in making decisions. The role of internal auditors in the company adds value to the company and improves the operations of a company, with the advantages of the auditor in making decisions to provide recommendations and suggestions. In addition, the internal auditor can maintain the quality of the company's financial statements by conducting a financial statement audit process, the auditor determines that the entire financial statementsis in accordance with the applicable criteria and standards. The implementation of the internal audit is carried out independently and objectively, which means that it is not influenced by any party and is not involved in the implementation of the activities being audited, so that the results obtained can be relied upon by users of information (Suherman & Susanti, 2018). Internal audit is a tool for company leaders to monitor and oversee the movement of the company's operational activities. Moreover, internal auditors are of course better at knowing all company policies, procedures and various problems in more detail than external auditors.

Therefore, the role of internal auditors is believed to have an influence on the quality of financial statements. The role of internal audit has been expanded to improve the quality of financial reporting and the progress of the company's operational performance so as to improve the quality of financial statements (Irafah & Nurmala Sari, 2020; Purwanti & Wasman, 2016)

H_2: Internal audit has a positive effect on the quality of financial statements.

In preparing quality financial statements, it is necessary to have Human Resources who have knowledge and understanding of accounting. Human Resources is a reference in making quality financial statements because someone who compiles financial statements is those who already have to master the presentation or financial reporting in accordance with applicable regulations. Humans are an important element that determines the success or failure of a company to achieve its goals. In addition to making financial statements, an employee must have a professional, disciplined, high-quality, productive attitude to get effective and efficient work results. Competence of human resources is a characteristic that a person has to carry out responsibilities. The better the quality of human resources in a company, the better the competence of employees to produce quality financial statements.

H_3: Human resource competence has a positive effect on the quality of financial statements.

The accounting information system is designed to produce information in the form of financial information needed by internal and external parties, as well as with the involvement of computers in handling tasks in a system that has a role in supporting the smooth running of a system so that reports are presented quickly and on time (Tawaqal & Suparno, 2017). The human resources involved in the running of the company's accounting information system are the key to the success of the accounting information system.

Human resources are the main supporting pillars and driving the wheels of the organization in an effort to realize its vision, mission and goals (Adhitama, 2017). Everything that wants to run well must be related to the competence of an employee, especially the employee's personal which consists of the potential for education, experience and training. Human resource competence is the ability of a person related to knowledge, skills and attitudes that directly affect his performance in achieving the desired goals (Irafah & Nurmala Sari, 2020). When system users understand their duties and roles, the function of the accounting information system in producing financial statements will have the quality of valid and reliable financial statements.

H_4: Human resource competence strengthens the influence of accounting information systems on the quality of financial statements.

Internal audit is one part that is very influential in the implementation and development of a system. Internal audit acts as a supervisor for the company's internal control system to produce quality financial statements. If the company's internal control runs well, then the financial statements presented to stakeholders will be guaranteed accuracy and reliability (Irafah & Nurmala Sari, 2020). This is further supported if the human resources have adequate competence, understand and are able to analyze the gaps or risks that exist in the company's internal control system. Therefore, the competence of human resources is able to increase the influence of internal audit in improving the quality of financial statements.

H_5: Human resource competence strengthens the influence of internal audit on the quality of financial statements.

METHOD

This study is a quantitative study that examines the causal relationship between accounting information system variables and internal audit variables on the quality of financial statements with human resource competence as a moderating variable. Data was obtained through a survey using a questionnaire filled out by 121 accountants and internal auditors at companies in the DKI Jakarta area with convenience sampling method. Of the 121 data collected, the number of data that can be processed is 100. Variables are measured using four Likert scales.

The financial statements quality variable has four indicators, namely relevant, reliable, understandable, and comparable (Tawaqal & Suparno, 2017). The accounting information system variable has three indicators, namely the level of usability, the level of cost efficiency, and flexibility (Tawaqal & Suparno, 2017). The internal audit variable has three indicators, namely the assessment of financial information, performance appraisal, and auditor objectivity (Purwanti & Wasman, 2016). The variable of human resource competence has three indicators, namely knowledge, skills, and behavioral attitudes (Tawaqal & Suparno, 2017). The data analysis method used Structural Equation Modeling (SEM) analysis techniques.

RESULTS AND DISCUSSION

Demographics of respondents

The characteristics of the respondents who became the sample were described based on gender, age, education level, and length of work. Based on Figure 1 shows that the respondents are dominated by the female gender by 61%, and the remaining 39% of the respondents are male. When viewed from the age side shown in Figure 2, the average respondent has an age range of 17-35 years

Figure 3 shows that the majority of respondents have an undergraduate education level and the lowest is a high school level and its equivalent. When viewed from the length of work as an accounting or internal auditor in this study, 59% of respondents have worked for 1-5 years.

Validity and Reliability Test Results

The proper procedure in PLS, this research involves developing and

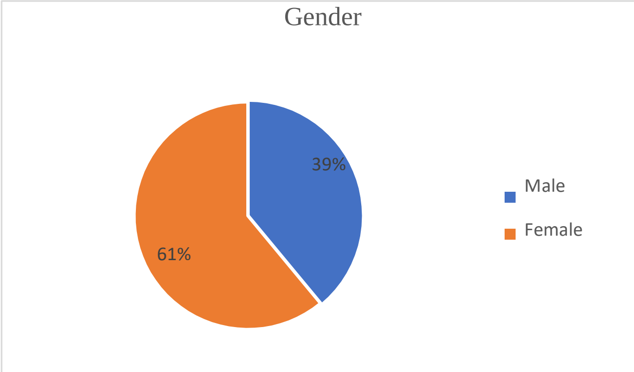

Figure 1. Respondent's Data by Gender

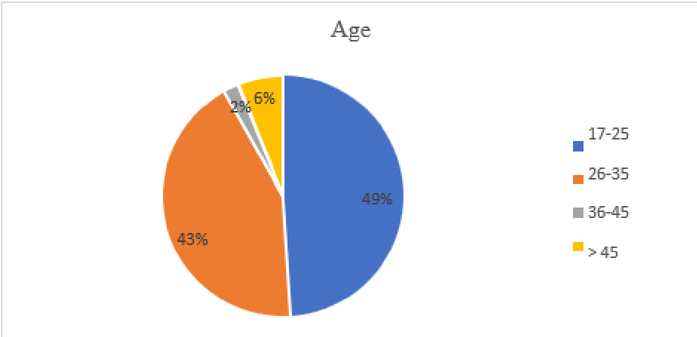

Figure 2. Respondent's Data Based on Age Level

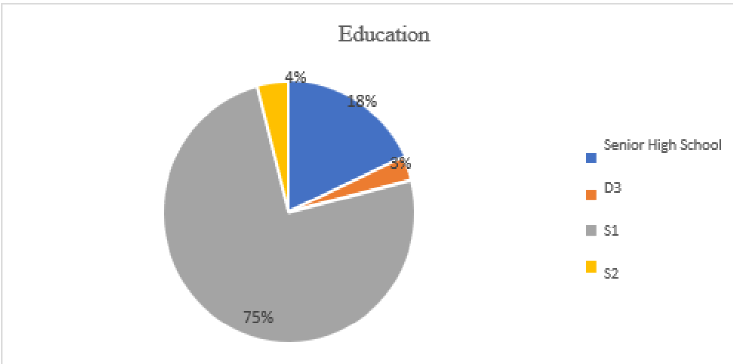

Figure 3. Respondent's Data by Education Level

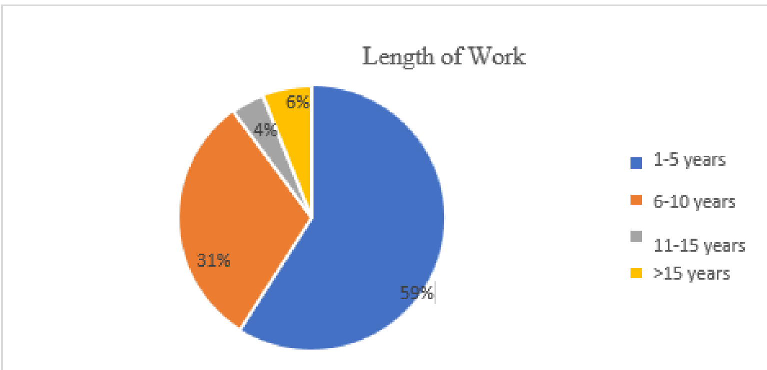

Figure 4. Respondent's Data by Length of Work

testing the measurement models for each of the variables using Confirmatory Factor Analysis (CFA). Establish structural models, this paper involves Maximum Likelihood Estimation (MLE), Generalized Least Squares (GLS), or Weighted Least Squares (WLS).

Evaluate the fit of the model, this paper involves using various fit indices, such as the Goodness of Fit Index (GFI), the Root Mean Square Error of Approximation (RMSEA), and the Normalized Fit Index (NFI), to determine the degree to which the data fit the model.

Based on table 1, there are several indicators that have a loading factor value below 0.6, namely the KLK1, IA3, and IA4 indicators and the AVE value below 0.5, namely the Financial Statements Quality variable and the Internal Audit variable. Therefore, the elimination of these three indicators was carried out.

Based on table 2, the value of R square adjusted is 0.774, which means that the variation of the financial statements quality variable can be explained by the accounting information system variables, internal audit, and the quality of human resources by 77.4%, the rest is explained by variables outside of this study.

Based on table 2, it can be concluded that first, the accounting information system variable has a p-value of 0.000 which is smaller than 0.05 with a coefficient value of 0.294. This shows that the accounting information system has a positive effect on the quality of financial statements. Second, the internal audit variable has a p-value of 0.000 which is smaller than 0.05 with a coefficient value of 0.297. This shows that internal audit has a positive effect on the quality of financial statements. Third, the human resource competency variable has a p-value of 0.000 which is smaller than 0.05 with a coefficient of 0.448. This shows that the competence of human resources has a positive effect on the quality of financial statements. Fourth, the interaction between accounting information systems and human resource competence has a p-value of 0.145, which is greater than 0.05 with a coefficient value of 0.092.

This shows that the competence of human resources does not strengthen the influence of accounting information systems on the quality of financial statements. Fifth, the interaction between internal audit and human resource competence has a p-value of 0.120 which is greater than 0.05 with a

Table 1. Validity and Reliability Test Results

Indicator	Loading Factor	Indicator	Loading Factor	Indicator	Loading Factor	Indicator	Loading Factor
Quality of Financial Statements		Accounting Information Systems		Internal Audit		Human Resource Competence	
KLK1	0,576	SIA1	0,694	IA1	0,712	KSD1	0,671
KLK2	0,686	SIA2	0,836	IA2	0,622	KSD2	0,746
KLK3	0,715	SIA3	0,731	IA3	0,555	KSD3	0,732
KLK4	0,670	SIA4	0,708	IA4	0,592	KSD4	0,726
KLK5	0,784	SIA5	0,641	IA5	0,758	KSD5	0,725
KLK6	0,736			IA6	0,788	KSD6	0,683
AVE	0,486	0,525		0,458		0,510	
Composite Reliability	0,849	0,846		0,833		0,862	

Table 2. Hypothesis Test Results

Variable	Prediction	Coeffisien	t-statistic	p-value	Conclusion
SIA	+	0,294	3,891	0,000	H1 accepted
IA	+	0,297	4,292	0,000	H2 accepted
KSDM	+	0,448	6,188	0,000	H3 accepted
KSDM*SIA	+	0,092	1,460	0,145	H4 rejected
KSDM*IA	+	-0,090	1,558	0,120	H5 rejected
R Square Adjusted		0,774			

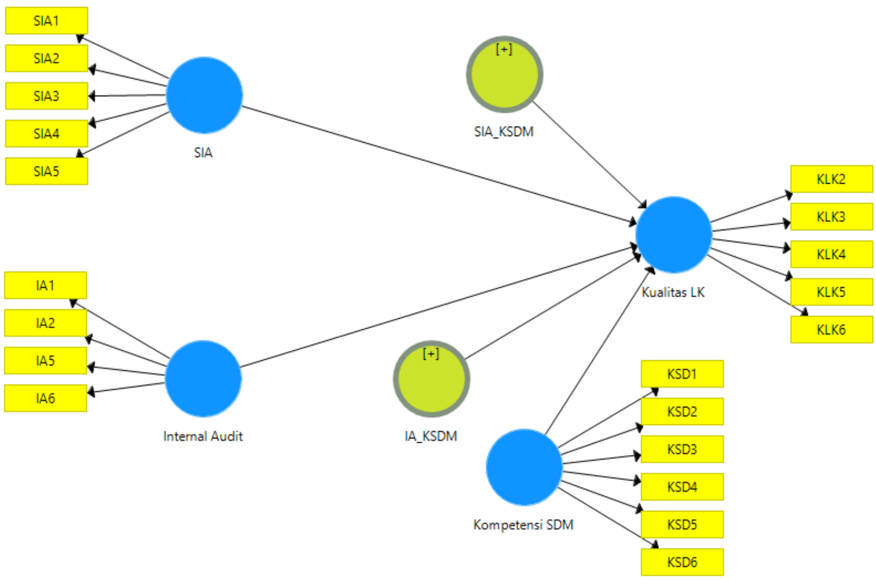

Figure 5. Research Framework

coefficient value of -0.090. This shows that the competence of human resources does not strengthen the influence of internal audit on the quality of financial statements.

The Effect of Accounting Information Systems on the Quality of Financial Statements

The maximum use of accounting information systems makes it easy for users to manage financial information quickly and accurately, and can provide results that allow companies to test and compare financial statements produced with reports from the previous period. The application of an accounting information system has a positive impact on the company not only in recording or storing data, but is also effective and important for the long-term success of the organization.

This research is in line with previous research conducted by Suprihatin & Ananthy (2019); Tawaqal & Suparno (2017); Wulandari & Octaviani (2020) which states that accounting information systems have a positive effect on the quality of financial statements. Thus, the accounting information system is the strength of a company in producing quality financial statements.

The Influence of Internal Audit on the Quality of Financial Statements

Internal auditors have knowledge and are able to find misstatements contained in the financial statements. Internal auditors understand the application of policies and procedures in accordance with the professional standards of public accountants (SPAP). This is the advantage of internal auditors in making decisions to provide recommendations and suggestions, so that the resulting financial statements are free from material errors. In addition, the responsibility of the internal auditor is to evaluate the company's performance in order to improve operations so that it becomes an added value for a company.

This research is in line with previous research Irafah & Nurmala Sari 2020); Nazaruddin dan Syahrial, (2017); Purwanti & Wasman, (2016) which states that the role of internal audit has a positive effect on the quality of financial statements. This is because internal audit is very necessary in conducting examinations in order to produce quality financial statements.

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

The competence of human resources in carrying out their duties, including in terms of compiling and presenting financial statements can be seen from the ability to understand and special knowledge possessed by each employee as well as the responsibilities in carrying out their roles. With the educational background and work experience of each respondent, it shows that human resources work by prioritizing ethics and code of ethics and have complied with the rules and procedures for writing financial statements according to accounting standards. This can provide information that the resulting financial statements are clear and meet the needs of users.

This research is in line with previous research (Adhitama, 2017; Zubaidi et al., 2019) which stated that human resource competence positively affects the quality of financial statements. This forms a conclusion that the competence of human resources is a characteristic that underlies a person to achieve high performance in his work.

The Influence of Human Resource Competence on the Effect of Accounting Information Systems on the Quality of Financial Statements

Respondents in this study have good skills in using information technology. This is also supported by the work experience factor of the respondents, most of whom have a working period of more than 1 year and an average education level of undergraduate. However, the success of an accounting information system is not only supported by the competence of its users, but also the quality of the information system itself, including computer networks, hardware, and software. The system must also be able to protect the company's financial data from fraudulent actions or data damage attacks. If there are still loopholes or opportunities for fraud, the resulting financial statements cannot be trusted. It can be concluded that the competence of human resources does not strengthen the influence of accounting information systems on the quality of financial statements because they must be supported by other components in an information system, namely computer networks, hardware, and software.

According to Adhitama (2017), human resources play a crucial role in driving an organization towards achieving its vision, mission, and goals. The effectiveness of an organization depends on the competence of its employees, particularly their personal qualities such as education, experience, and training. Human resource competence refers to a person's knowledge, skills, and attitudes that directly impact their performance in reaching desired objectives (Irafah & Nurmala Sari, 2020). When system users do not aware of their responsibilities and roles, the accounting information system is not better equipped to produce accurate financial statements.

The Influence of Human Resource Competence on the Effect of Internal Audit on the Quality of Financial Statements

In accordance with its function, the internal auditor provides recommendations and suggestions, so that the resulting financial statements are free from material misstatements. Internal auditors also evaluate the effectiveness of the company's risk management, control and governance processes, and review compliance with policies determined by top management and government regulations. An internal auditor must understand the standards/criteria/instruments used to carry out internal audits. Internal auditors must be able to prepare audit plans, develop audit instruments, inform audit plans to related units, carry out audits according to a predetermined schedule, measure the level of conformity with standards/criteria objectively, and finally submit audit reports.

Based on the results of this study, the competence of human resources does not strengthen the influence of internal audit on the quality of financial statements. A total of 8 percent of respondents disagreed with the following statement: internal auditors carry out all audit activities without interference or influence from other parties within the company. Highly competent internal auditors, have the ability to beautify financial statements. Company leaders certainly want to display good financial statements, so that stakeholders, especially investors, are interested in investing their funds in the company. Because of this, if the internal auditor has adequate knowledge and skills but there is still interference from the company, then this does not guarantee the quality of good financial statements.

CONCLUSION, IMPLICATION AND LIMITATION

This study examines the effect of accounting information systems and internal audit on the quality of financial statements, and examines the quality of human resources as a moderator of the effect of accounting information systems and internal audit on the quality of financial statements. Based on the results of hypothesis testing, it is stated that (1) the accounting information system has a positive effect on the quality of financial statements, (2) internal audit has a positive effect on the quality of financial statements, (3) the competence of human resources has a positive effect on the quality of financial statements, (4) competence human resources do not strengthen the influence of accounting information systems on the quality of financial statements, (5) the competence of human resources does not strengthen the influence of internal audit on the quality of financial statements.

The contribution of this research is as a benchmark for companies to be able to optimize the use of accounting information systems, the importance of the role of internal auditors, and human resources owned must be competent to produce quality financial statements. Quality resources in terms of knowledge and skills if not balanced with good ethics, then do not guarantee the quality of good financial statements.

This research is limited to one hundred respondents' answers and data collection through online questionnaires so that further research can be conducted interviews with respondents in order to get an in-depth analysis and understanding of conditions in the field. Further researchers can also examine information technology infrastructure variables such as computer networks, hardware, software on the quality of financial statements. This is considered necessary because currently companies use financial applications or software that help generate financial statements automatically.

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