

## THE INFLUENCE OF SIPD APPLICATION, HUMAN RESOURCES, AND INTERNAL CONTROL ON THE RELIABILITY OF FINANCIAL REPORTS WITH AGENCY PERFORMANCE ACCOUNTABILITY AS A MODERATING VARIABLE (CASE STUDY OF THE SOUTH SUMATRA PROVINCIAL GOVERNMENT)

Fessy Angela Herdanita<sup>1</sup>, Dewi Sartika<sup>2\*</sup>, Ade Kemala Jaya<sup>3</sup>

<sup>1,2,3</sup>Fakultas Manajemen Program Studi Akuntansi Universitas Bina Darma Palembang

Correspondences: [dewi.sartika@binadarma.ac.id](mailto:dewi.sartika@binadarma.ac.id)

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### ABSTRAK

*Penelitian ini melatarbelakangi upaya memastikan laporan keuangan dapat dilakukan pengendalian internal tentunya membutuhkan sumber daya manusia yang berkualitas dan profesional sehingga akuntabilitas kinerja instansi sangat dibutuhkan guna memastikan peningkatan hasil laporan keuangan menjadi keterandalan. Tujuan penelitian menganalisis Pengaruh Aplikasi SIPD, Sumber Daya Manusia, Pengendalian Internal terhadap Keterandalan Laporan Keuangan dengan Akuntabilitas Kinerja Instansi sebagai Variabel Moderating (Studi Kasus Pemerintah Provinsi Sumsel). Penelitian ini membahas pada sumber daya manusia menggunakan aplikasi SIPD untuk memastikan transparansi, akurasi dan akuntabilitas dalam pengelolaan dana. Dengan menggunakan pendekatan kuantitatif dengan desain Survey diukur secara numerik, sehingga memungkinkan analisis statistik yang mendalam untuk menjawab pertanyaan penelitian. Dengan Jumlah sampel penelitian ini dari keseluruhan sebanyak 160 per 4 orang di Bagian Keuangan Setiap SKPD sebagai responden. Dengan teknik pengumpulan data observasi, kuesioner dan dokumentasi. Berdasarkan analisis diperoleh hasil bahwa Aplikasi SIPD memiliki pengaruh yang signifikan terhadap Keterandalan Laporan keuangan, Sumber daya manusia memiliki pengaruh namun tidak signifikan terhadap keterandalan laporan keuangan, Pengendalian internal berpengaruh namun tidak signifikan terhadap keterandalan laporan keuangan, Aplikasi SIPD dan Keterandalan laporan keuangan memiliki pengaruh yang signifikan dengan moderating dari akuntabilitas kinerja instansi, Sumber daya manusia memiliki pengaruh yang tidak signifikan dan Pengendalian internal memiliki pengaruh dan signifikan terhadap keterandalan laporan keuangan dengan akuntabilitas kinerja instansi.*

**Keywords:** Aplikasi SIPD, SDM, Pengendalian Internal, Keterandalan Laporan Keuangan, Akuntabilitas Kinerja Instansi

### ABSTRACT

This research is based on efforts to ensure that financial reports can be controlled internally, of course, requires quality and professional human resources so that accountability for agency performance is needed to ensure increased financial report results to be reliable. The purpose of the study is to analyze the Influence of SIPD Applications, Human Resources, Internal Control on the Reliability of Financial Reports with Agency Performance Accountability as a Moderating Variable (Case Study of the South Sumatra Provincial Government). This study discusses human resources using the SIPD application to ensure transparency, accuracy and accountability in fund management. By using a quantitative approach with a Survey design measured numerically, allowing for in-depth statistical analysis to answer research questions. With the number of samples of this study from a total of 160 per 4 people in the Finance Section of Each SKPD as respondents. With data collection techniques of observation, questionnaires and documentation. Based on the analysis, the results obtained are that the SIPD Application has a significant influence on the Reliability of Financial Reports, Human Resources have an influence but are not

significant on the reliability of financial reports, Internal Control has an influence but is not significant on the reliability of financial reports, SIPD Application and Reliability of Financial Reports have a significant influence with moderating from the accountability of agency performance, Human Resources have an insignificant influence and Internal Control has an influence and is significant on the reliability of financial reports with accountability of agency performance

*Keywords: SIPD Application, HR, Internal Control, Reliability of Financial Reports, Accountability of Agency Performance*

## INTRODUCTION

Financial reports describe the financial position of the results of an accounting process during a certain period. Complete financial reports include balance sheets, reports on changes in financial position, notes and other reports and explanations that are an integral part of the financial reports. The quality of local government financial reports can be reflected in the results of the audit by the Financial Management Agency (BPK). According to Desmiyawati (2019), reliability is the ability of information to provide confidence that the information is true or valid. According to Irene Avi Megasiwi (2020) based on PP Number 71 of 2010, information is said to be reliable if the financial report is free from misleading understanding in material errors, presents every fact honestly, and can be verified. According to Indah Satria (2019) in preparing financial reports, especially in government, human resources must be more professional and qualified so that reports can be prepared properly in accordance with Permendagri Number 13 of 2006 which was later amended for the second time to Permendagri Number 21 of 2011 and Government Regulation Number 71 of 2010 concerning Government Accounting Standards in accordance with the provisions in financial reporting.

According to Nasution (2021) State/regional finances are intended as people's money that comes from the people and is used for the welfare of the people. According to April Dwi Wulandari (2023) good management of state/regional finances is very important so that state money can be used effectively and efficiently for development. According to I Wayan Aditya Paramarta (2021) the central government and regional governments act as information providers to fulfill public rights. According to Iin Nuraeni, (2023) Accountability can be detected by the large possibility when using an application, namely by utilizing the Regional Government Information System (SIPD) application. The Regional Government Information System (SIPD) is a documentation system, data management and regional planning into information presented to the public and as a decision-making document in the context of planning, implementing and evaluating regional government performance. The goal is to make the best use of regional development data and information.

The SIPD program is divided into several phases, allowing users at the lowest level, villages to manage data on ideas or complaints from the community, proposals contain data entered to become priority proposals. Each region also manages proposal data to be forwarded to the district level, this will be transferred to a higher level, especially the Regional Development Planning Agency as the planning manager (BAPPEDA). According to Nasution (2021) SIPD as a system, one of which is for government agencies that are required to realize good governance According to Tias Monika Ferlia Kelola (2023) good governance is by being accountable for its duties and functions. According to Rosyid (2022) In an effort to realize good governance, the government as a planning unit is required to prepare a Regional Long-Term

Development Plan (RPJPD), a Regional Medium-Term Development Plan and a Regional Government Work Plan (RKPD) as an annual plan. According to Zulfikar (2022) In preparing good regional planning, it must be supported by accurate data along with relevant information that conditions and needs as demands of the community.

According to Ike Roza Mardian (2022), the increasing demands of the community for good governance have encouraged the central government and regional governments to implement public accountability. In order to realize good governance, regional governments must continue to make efforts to increase transparency and accountability in regional financial management. According to Devia Yulianda (2022), financial reports are a medium for an entity, in terms of the government, to be accountable for its financial performance to the public. The government must be able to present financial reports that contain quality information. (Komite Standar Akuntansi Pemerintahan, 2021)

Based on previous observations, there were 20 employees with a percentage of 64.5% in the South Sumatra Provincial Government stating that they Strongly Agree (SS) when using the SIPD application, errors often occur because the server does not support it, this can be caused by an inadequate internet network and the operator in operating the SIPD application does not fully understand, which in this case can trigger the risk of reliability of financial reports, difficulty in identifying reciprocal accounts or government accounting in the process of recording, classifying, and reporting financial transactions in the government sector. While the purpose of using the SIPD application is to ensure transparency, accuracy and accountability in fund management. Because the accountability of government financial reports is the responsibility for the management of state finances to interested parties, in order to overcome various risks of reliability of financial reports in the South Sumatra Provincial Government. (Obervasi di Pemprov Sumatera Selatan, 2 Desember 2024)

Based on the problems above, therefore the researcher has a reason to strengthen the continuation of the study to be more accurate until complete, so the researcher determines the title of "The Influence of SIPD Application, Human Resources, Internal Control on the Reliability of Financial Reports with Agency Performance Accountability as a Moderating Variable (Case Study of the South Sumatra Provincial Government)".

## RESEARCH METHODS

According to Sugiyono (2018) explains that the research conducted by the author is a survey using a quantitative approach. According to the Survey method, it is a study conducted using a questionnaire as a research tool conducted on large or small populations, but the data studied is data from samples taken from the population so that relative events, distributions and relationships between variables, sociological and psychological are found. The quantitative approach to collecting data can be measured numerically, allowing for in-depth statistical analysis to answer the research questions posed. The population in this study was aimed at employees of the South Sumatra Provincial Government. The population of this study was 40 SKPDs in the South Sumatra Provincial Government Environment with the total number of samples of this study from a total of 160 per 4 people in the Finance Section of Each SKPD as respondents.

Data analysis method is a method used to process research results in order to obtain a conclusion. By looking at the theoretical framework, the data analysis technique

used in this study is quantitative analysis using the SEM (Structural Equation Modeling) model or Structural Equation Model using Smart-PLS Software.

## RESULTS AND DISCUSSION

Based on the demographics of respondents, gender shows that 160 respondents are mostly female respondents, namely 90 people (55%), while the remaining 70 people (43.8%) are male respondents. The high proportion of women in this study reflects gender dominance in the workforce structure in the South Sumatra Provincial Government. Based on age demographics, it shows that the percentage of respondents aged 21 years - 30 years is 8.8% (14 people), respondents aged 31 years - 40 years are 46.3% (74 people), respondents aged 41 years - 50 years are 37% (60 people), then respondents aged > 50 years are 7.5% (12 people). Based on job demographics, it shows that respondents with the position of Head of Finance Sub-Division are 40 people (25%), Treasurer of Expenditures are 40 people (25%), Financial Verification is 40 people (25%) and SIPD Operator is 40 people (25%). Based on respondents who have worked for a long time, it shows that respondents who have worked for 1-2 years are 14.4% (23 people), respondents who have worked for 2-3 years are 25% (25 people), with respondents who have worked for 3.5-4 years are (62%) out of 62 people. Respondents who have worked for 4.5-5 years are 11% (11 people) and respondents who have worked for >5 years are 39% out of 39 people. Based on the demographics of respondent education, it shows that respondents with the last education of high school are 5 people (3.1%), respondents with D3 education are 11 people (6.9%), respondents with S1 are 126 people with a percentage (78.8%), and respondents with S2 are 17 people (10.6%).

Table 1. Respondent data

No	Description	Number of Respondents	Persentase
1	Gender		
	Man	70	43,6%
	Woman	99	55%
2	Age		
	21 years - 30 years	14	8,8%
	31 years - 40 years	74	46,3%
	41 years - 50 years	60	37%
	> 50 years	12	7,5%
3	Position		
	Head of Finance Subdivision	40	25%
	Expenditure Treasurer	40	25%
	Financial Verification	40	25%
	SIPD Operator	40	25%
4	Length of work		
	1 - 2 years	23	14,4%
	2 - 3 years	25	25%
	3,5 - 4 years	62	62%
	4,5 - 5 years	11	11%
5	Education		
	SMA	5	3,1%
	D3	11	6,9%
	S1	126	78,8%
	S2	17	10,6%

## Measurement Model (Outer Model)

### 1. Evaluation of Measurement Model

#### 1.a. Validitas Diskriminan (*Diskriminant Validity*)

Discriminant variables evaluate the extent to which a variable differs from other variables in the model. This measurement is done by looking at the Formell-Lacker value. Formell-Larcket by comparing the square root of AVE with the correlation between variables. The square root of AVE which is greater than the correlation between variables indicates good discriminant validity. While the HTMT value must be <0.90 to ensure discriminant validity between the three reflective variables. (Henseler, et al. 2019). The test results can be seen in the table below:

Table 2 Evaluation *Deskriminant Validity* (*Fornell-Larcker*)

	Agency Performance Accountability (z)	SIPD application (x1)	Quality of HR (x2)	Internal Control (x3)	Reliability of financial statements (y)
Agency Performance Accountability (z)	0,829				
SIPD application (x1)	0,217	0,817			
Quality of HR (x2)	0,108	0,000	0,949		
Internal Control (x3)	0,349	0,202	0,056	0,777	
reliability of financial statements (y)	0,258	0,241	0,072	0,171	0,870

The presentation of this table shows the results of the discriminant validity analysis, where the AVE squared value for each variable is greater than the correlation between other variables. A higher value of each variable when compared to other variables indicates better discriminant validity. Based on this criterion, it can be concluded that the discriminant validity of all variables has been met.

The SIPD application has a square root value of AVE (0.817) which is greater than the correlation with other constructs, such as human resource quality (0.949), internal control (0.777). This shows that the variable has good discriminant validity. Then, the variable of financial report reliability (0.870) and agency performance accountability shows an AVE value (0.829) which also shows good and high discriminant validity.

From the explanation above, it can be concluded that the results of the discriminant validity analysis show that all variables in this study have good discriminant validity. This means that these variables can be clearly distinguished and do not overlap in measuring different phenomena.

#### 1.b. Evaluation *Construct Reliability and Validity*

The variable reliability test measures the internal consistency of the indicators used to measure a variable. Reliability is tested using two methods, namely Cronbach's Alpha and Composite Reliability. Cronbach's Alpha measures internal consistency in variables. Values above 0.70 indicate good reliability. while Composite Reliability is more stable than Cronbach's Alpha, because it considers contributions in more depth. Values above 0.70 also indicate good reliability. Therefore, it can be assumed after looking at the table below:



Table 3 Reliability Test Results

	<i>Cronbach's Alpha</i>	<i>Composite Reliability</i>
Agency Performance Accountability (z)	0,847	0,897
SIPD application (x1)	0,803	0,801
Quality of HR (x2)	0,892	0,947
Internal Control (x3)	0,792	0,820
reliability of financial reports (y)	0,796	0,860

The following table presents indicators of constructs or variables considered reliable if the Cronbach's Alpha value and Composite Reliability value > 0.70. (Hair, et al 2021). By considering these criteria, it can be concluded that the indicators of the constructs or variables in this study are considered reliable. Based on the results presented in the table above, all variables have Cronbach's Alpha and Composite Reliability values above 0.7, which indicates that the indicators can be relied on to measure the intended construct.

For SIPD application, Cronbach's Alpha value is 0.847 and Composite Reliability is 0.801, which means this construct has good reliability. The same applies to the quality of human resources which has a Composite Reliability value of 0.892 and Composite Reliability of 0.947, Internal control also shows good reliability value with Cronbach's Alpha value of 0.792, and Composite Reliability of 0.820, it can be stated that the CA and CR values are above 0.7, indicating very good consistency in measuring the construct.

The reliability of financial reports shows a good reliability value with a Cronbach's Alpha of 0.976 and a Composite Reliability of 0.860, and the value of agency performance accountability has a Cronbach's Alpha value of 0.847 and a Composite Reliability of 0.897 which shows very good reliability in measuring financial report performance. Overall, the results of the reliability analysis show that all constructs in this study have good reliability values based on Cronbach's Alpha and Composite Reliability values. In other words, the indicators used in this study can provide consistent and stable measurements of the intended constructs. The outer model image that describes each variable can be seen in the image below:

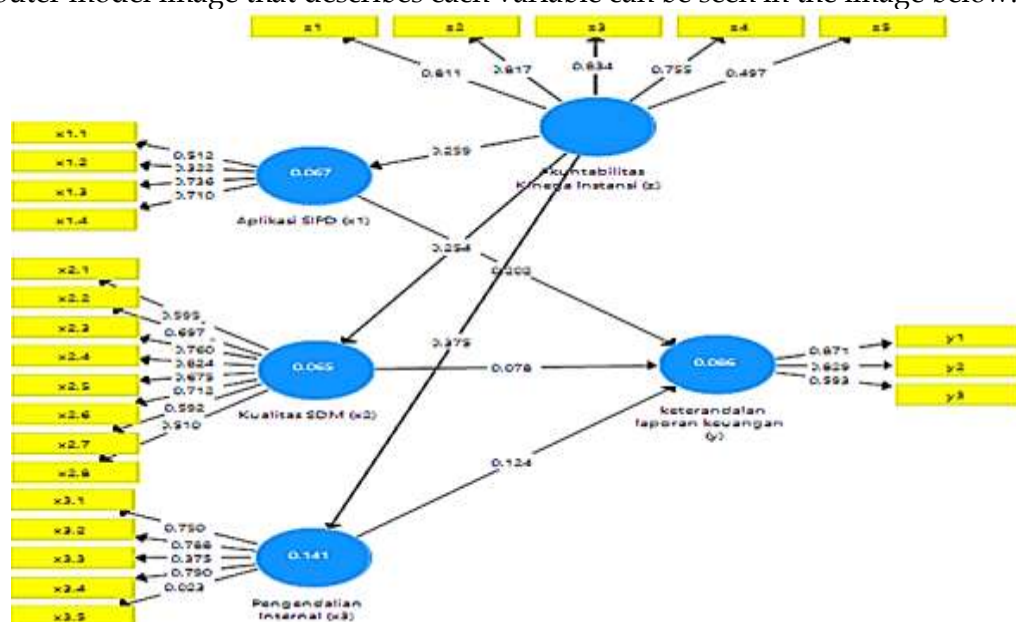


Figure 2 Structural Model (Inner Model)

## 2. Structural Model Analysis (*Struktural Model/Inner Model*)

### 2.a. Coefficient of Determination (R<sup>2</sup>)

Table 4 Results of Determination Coefficient Test (R<sup>2</sup>)

	R Square	R Square Adjusted
SIPD application (x1)	0,472	0,411
Quality of HR (x2)	0,579	0,528
Internal Control (x3)	0,756	0,616
reliability of financial reports (y)	0,078	0,599

The presentation of this table shows that the R<sup>2</sup> value for the 3 main variables analyzed are the SIPD application, Human Resource Quality and Internal Control, the results of the analysis show that the R<sup>2</sup> value is 0.472 which means that the variable of the reliability of financial reports from the accountability of agency performance can explain 47.2% of the variation in the use of the SIPD application. This value is included in the "moderate" category according to the criteria generally accepted in PLS analysis, which shows that although it does not fully explain the variation in the use of the SIPD application, this model can capture most of the factors that influence the SIPD application. This shows that apart from the accountability of agency performance, there are other factors that may also influence the use of the SIPD application for human resources. (Ekaputra, 2021)

Meanwhile, the quality of human resources has an R<sup>2</sup> value of 0.579, which means that 57.9% of the variation in the quality of human resources can be explained by the accountability of the agency's performance. This R<sup>2</sup> value is higher than the SIPD application, which indicates that this model is more successful in explaining the validity of employee performance. This also shows the importance of these variables in improving human resource performance and that other factors, such as motivation and determining financial value, may have a smaller but still important role. Kasmir (2019)

Furthermore, internal control has an R<sup>2</sup> value of 0.756, which means that 75.6% of the variation in internal control can be explained by the accountability of the agency's performance. This R<sup>2</sup> value is higher than the use of the SIPD application and the quality of human resources. Internal control is considered to have a higher value because internal control can address and determine solutions to (1) the reliability of financial reporting, (2) compliance with applicable laws and regulations, and (3) effectiveness and efficiency of operations. This also shows the importance of these variables in improving internal control, and that other factors are also related but not mentioned in detail apart from internal control. (Flora Evita et al, 2024).

### 2.b. Path Coefficients and Hypothesis Testing

The relationship is said to be positive and strong if the path coefficient value is close to -1, while the relationship is negative and weak if the path coefficient value is close to 1. (Hair, et.al 2021). The graphic results that can be seen:

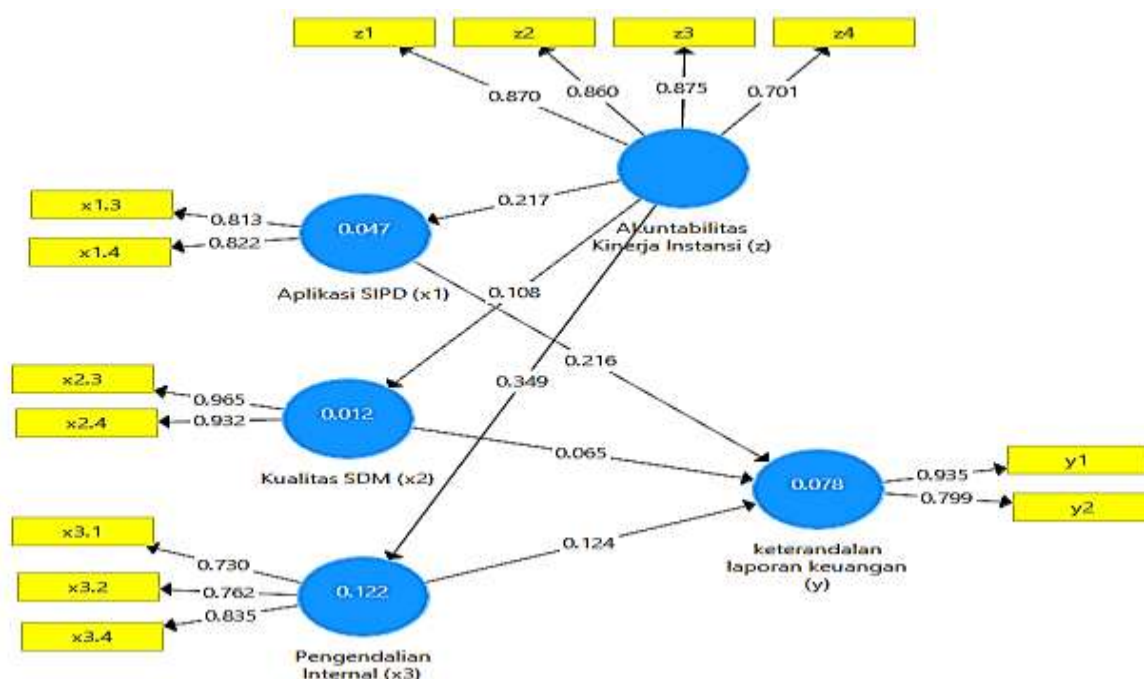


Figure 3. Structural Model/Inner Path Model (Path Coefficients)

This image shows that hypothesis testing is carried out to evaluate the relationship between research variables by examining the P-Values. If the P-Values  $< 0.05$ , the relationship is considered significant. Path Coefficients The path coefficient is a fraction for the standard deviation of the dependent variable (with the appropriate sign) to be marked with the factor that is directly responsible for where the fraction is found, if the variation of the factor for the same level is found in the observed data. Below are the results of the Parth Coefficients test:

Table 5 Path Coefficients Test Results

Hypothesis	Connection	Path Coefficients	P-Values	Results
H <sub>1</sub>	SIPD Application => Reliability of Financial Reports	0.216	0.012	Accepted (Signifikan)
H <sub>2</sub>	Quality of Human Resources => Reliability of Financial Reports	0.065	0.486	Accepted (no Signifikan)
H <sub>3</sub>	Internal Control => Reliability of Financial Reports	0.124	0.231	Accepted (no Signifikan)
H <sub>4</sub>	SIPD Application => Agency Performance Accountability => Reliability of Financial Reports	0.217	0.011	Accepted (Signifikan)
H <sub>5</sub>	Human Resources Quality => Agency Performance Accountability => Financial Report Reliability	0.108	0.343	Accepted (no Signifikan)
H <sub>6</sub>	Internal Control => Accountability of Agency Performance => Reliability of Financial Reports	0.349	0.000	Accepted (Signifikan)



## CONCLUSION

In the application system, the Regional Government Information System (SIPD) has a significant and positive influence on the reliability of financial reports. The higher the use of the SIPD application, the higher the reliability of the financial reports produced. This shows that the implementation of SIPD can improve the quality and accuracy of local government financial reports effectively. In addition, agency performance accountability also acts as a moderating variable that strengthens the influence of the SIPD application on the reliability of financial reports, so that increased use of SIPD supported by agency performance accountability will produce more reliable financial reports.

Human resources and internal control also affect the reliability of financial reports, but the influence of human resources tends to be insignificant even though better quality of human resources can improve the reliability of financial reports in general. Meanwhile, internal control has a significant influence, especially when combined with agency performance accountability, which shows that strong internal control and good accountability will improve the reliability of financial reports more optimally. Thus, improving the quality of human resources and internal control needs to be supported by agency performance accountability to provide a more real impact on the reliability of financial reports.

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