

The Influence Of Human Resource Competency On The Quality Of Financial Reports (Study On The Government Of Maluku Province)

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Abstract

For test in a way empirical . influence competence source Power man to quality report finance Maluku Provincial Government . Research results This have implications for development knowledge accountancy especially in organizations sector public , which is related with improvement quality report finance government area . With thus results study this also has implications For push direction research accountancy sector public (government) in analyze more carry on about variable others that affect quality report finance government area . The purpose of this is to study This is For know in a way empirical influence influence variable independent competence source Power human (X) against variable dependent quality report finance (Y), variable independent to dependent on OPD in the Government Maluku Province . Test results to 72 respondents' response

Keywords: *Competence Source Power human , quality report finance*

INTRODUCTION

One of form accountability in organization regulated government in Constitution Number 17 of 2003 concerning State Finance and Law Number 32 of 2004 concerning Regional Government , efforts concrete For realize transparency and accountability management finance government , good government center and also government area is with convey report accountability in the form of report finance .

Report Finance Complete Regional Government Report (LKPD) expected can increase accountability to public and transparency . For made into runway taking

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decision , information in Report Finance Government Region (LKPD) must relevant with need users and value (Yuliani & Agustini , 2016).

In the regulations government Number 71 of 2010 concerning SAP states a number of group main user report finance government However No limited to: (1) society , (2) people's representatives, institutions supervisors , and institutions examiner , (3) party who gives or play a role in the process of donations , investments , and loans , as well as (4) government .

That matter along with demands society so that the organization sector public increase quality , professionalism and accountability public in operate activity management finance government center / region .

Source competent and possessing power good quality as well as deep understanding will produce report quality finance in accordance with standard accountancy government . Understanding accounting and functions the main thing as apparatus government impact on the preparation report quality finance . As well as capacity source Power adequate human being in management finance area support quality information presented

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DISCUSSION

Agency Theory

Agency theory is theory that explains the relationship that occurs between party management company as agent with owner company as principal party . The principal party is the party providing order to the other party , namely agent for do all activity on behalf of the principal. Owner company that is the principal always want to know all information regarding activity companies , including in activity management in matter operation of invested funds in company . Through report responsibility answers made by management as agent , principal gets information needed and at the same time as tool evaluation on performance that is done agent in period certain . However in the practice is trend party agent that is management to do action cheat to report accountability presented good and will give profit on the principal's part , so performance done agent

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seen good . So for minimize incident the required help party the third independent one , namely an auditor. With help from the auditor then report finance presented by the agent more can be trusted (reliable).

Hypothesis Study

Influence Competence Human Resources To Quality Report Finance Local government

According to Wirawan (2019), the source Power man is source power used For move source Power other For reach objective organization . Source Power man is factor it is important that the report finance government the resulting area can quality . For that , each OPD must own source Power human beings who have competence related management finance good area .

Source Power quality human being is source Power human being in control science and technology as well as have a sense of responsibility answer to life humans and creatures life others and feel that man have connection functional with system social . Competence source Power man own a very important role For planning , implementing and controlling the entity concerned .

This matter in accordance with stewardship theory states that public as the principal entrusts government as a steward for manage organization (government) for success organization . Source Power man will more prioritize interest organization with method maximize competence in matter finish duties and functions in order to achieve objective organization . Based on the description above , then hypothesis third outlined as following ;

H 1 : Competence resource man influential to quality report finance government area .

HYPOTHESIS DISCUSSION

Influence Competence Human Resources To Quality Report Finance Government Maluku Province .

Hypothesis First study is “ competence source Power man influential to quality report finance ”. Test results hypothesis through t- statistic test show variable competence source Power man relate positive with quality report finance with mark coefficient of 0.497 and mark probability of 0.005 and if measured with degrees significant used is 0.05 then concluded , there is influence positive significant competence source Power man to quality report finance , so that proposed hypothesis in study This accepted .

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The results show existence connection positive meaning , relationship between second variable the in one direction . If the apparatus government especially those who work in field finance in OPD has own competence good resources in accordance with task the main points and their functions , will impact for the more Good quality report finances generated . On the other hand , if competence resource apparatus Still low , has implications for the decline quality report finances presented Government Maluku Province . Besides that , influence significant show competence resource man own influence big in increase quality report finance . Or in other words, quality a report finances generated by the Government Maluku Province is influenced in a way directly by the competencies possessed its apparatus .

Analysis results descriptive statistics shows actual average variable competence source Power man more big from its theoretical average . This result indicates that competence source Power human in Government OPD Maluku Province tends to well . Next , if the actual average variable the measured with indicator variable , then Respondent tend state agree on every indicator meant . It means that apparatus finance in Government OPD Maluku Province has understand Standard Accountancy Governance (SAP) and regulations area as well as provision regulation legislation about management finance area . In addition , the apparatus finances in OPD always upgrade knowledge in the field accountancy with follow various training related administration report finance .

Competence source Power man own a very important role For planning , implementing and controlling the entity concerned . This is in accordance with stewardship theory states that public as the principal entrusts government as a steward for manage organization (government) for success organization . Source Power man will more prioritize interest organization with method maximize competence in matter finish duties and functions in order to achieve objective its organization .

Research result This support study previously conducted by Nurdin, Lestari and Wahyuni (2024) where the result state that competence source Power man influential to quality report finance government area . Other research conducted by Reol , Sabulon and Bahara (2023) also shows same result that is quality source Power man influential positive to quality report finance government area .

CONCLUSION

Competence source Power man influential positive significant to quality report OPD finance in the Government Maluku Province . This is show competencies possessed

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by each apparatus in Government OPD Maluku Province will help apparatus in serve report quality OPD finances

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