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The Effect of Apparatus Competence and the Effectiveness of the Regional Government Information System on the Quality of Financial Statements: A Case Study of the Jambi Provincial Government

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Abstract

The quantitative descriptive approach utilized in this research is derived from firsthand information collected fromfinancial authorities who are in charge of creating government financial reports via questionnaires. With the aid of SPSS software the information was examined employing multiple linear regression, t-test, and F-test. The outcomes demonstrate that: (1) The quality of financial reports is positively impacted by civil servant competency, yet this effect is not statistically significant because the statistical importance level is 0.080, which exceeds 0.05; (2) With a statistical importance level of 0.000, which falls below0.05, the efficacy of SIPD results in a favorable and statistically significant impact on financial reporting standards; and (3) Additionally, they had a affirmative and considerable combined impact on the Jambi Provincial Government's fiscalreporting standards when examined simultaneously, with an F-statistic of 51.580 and a statistical importance level of 0.000. These findings suggest that a key factor in raising financial reporting standards is the efficacy of information systems. However, increasing public servant capability is still essential to making the most of SIPD.

Keywords: Apparatus Competence, Effectiveness of Regional Government Information System, Quality of Financial Statements

INTRODUCTION

To ensure accountability and openness within the administration of governmental assets, governmental entity fiscal disclosure is essential. Even though the Audit Board of

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Indonesia (BPK) has regularly issued a Unqualified Opinion (WTP) to the Jambi Provincial Government, examination results continue to highlight enduring issues with public servant competency and the effectiveness of the Regional Government Information System (SIPD).

Previous studies have looked at a variety of elements that impact the standard of governmental fiscal summaries

Quantitative analysis using multiple regression is the most widely used method (Agustin & Fidiana, 2020; Triyani & Tubarad, 2013; Rizki, Sari, & Yuliani, 2025). These studies usually show that the efficacy of internal oversight, the application of data management for bookkeeping, and the competency of staff collectively affect the standard of financial reports. Nevertheless, the results have not been consistent: some investigations have found no significant correlation between government officials' competence and the caliber of fiscal disclosure, whereas different studies have found a significant relationship (Ariada & Darmawan, 2023; Amalia & Suwondo, 2023). Likewise, the effectiveness of financial information systems has been found to depend largely on the skills of users and the quality of infrastructure (Molle et al., 2023; Ikyarti & Aprila, 2017).

These inconsistencies show both the good and bad parts of current methods. Quantitative studies are good because they can check if one thing causes another using big sets of data, but they often miss important details like people's motivations, how learning happens, and how well institutions support these things. On the other hand, qualitative and case-based methods give a better understanding of real management situations but can't be easily applied to different institutions. Because of this, this study uses a mix of quantitative methods and looks closely at audit results from BPK to fill in the gaps between these different approaches.

It specifically examines how the quality of these financial statements in the Jambi Provincial Government is impacted by the proficiency of those participating and the degree of cooperation among regional information systems. This is significant because audit reports from 2023 to 2024 reveal several unimplemented suggestions, indicating that the organization is not effectively utilizing its financial systems and is not responding to them..

To fix these issues, this research uses a comprehensive framework based on Systems Theory (Bertalanffy, 1968). The theory says that government financial management is a system made up of parts that work together like human competence and information systems. In light of these factors, the following research questions are formulated in this study:

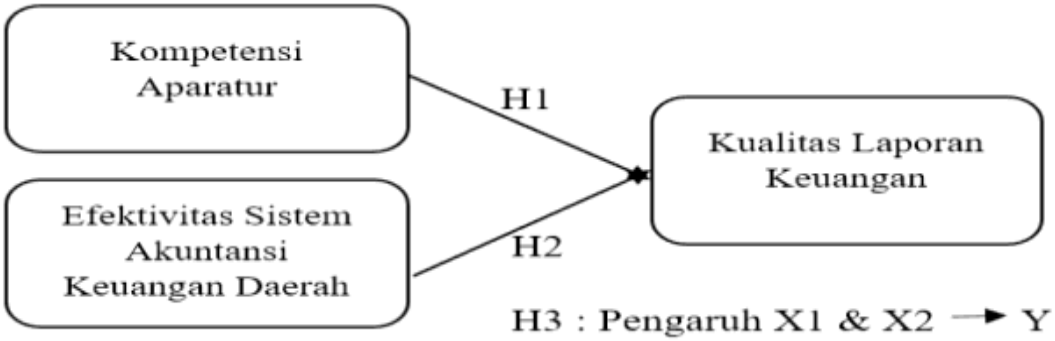
1.What impact does civil servant proficiency have on financial report quality?

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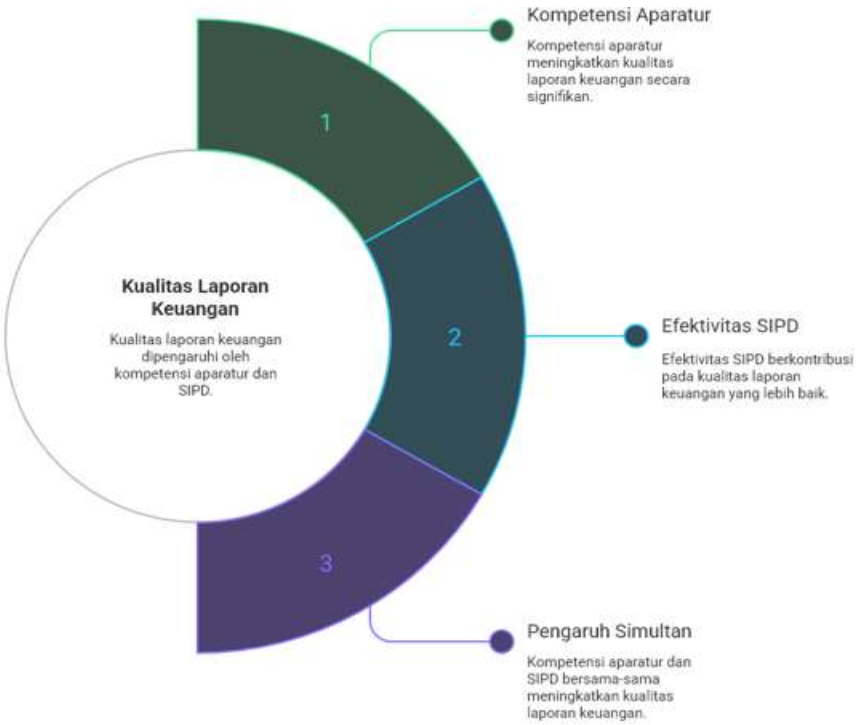
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2.What impact does the quality of financial reporting have on the efficiency of local government information systems?
3.What impact do the efficiency of local government information systems and the proficiency of civil servants have on the caliber of financial reports produced by the Jambi Provincial Government?

FRAMEWORK OF THOUGHT & RESEARCH HYPOTHESIS



Source: Processed data, 2024



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Hypothesis:

H1: The effect of civil servant proficiency on the caliber of financial reports produced by regional governments.

H2: The impact of regional government information systems on financial report quality.

H3: The effectiveness of regional government information systems in raising the caliber of financial reports produced by the regional government and civil servant competency.

RESEARCH METHODOLOGY

The research took place in the Jambi City Administration, which was selected because it uses SIPD frequently and is constantly trying to produce better financial reports. The main information was gathered by sending out prepared questionnaires to financial workers, assistant managers, and accounting personnel in local work units (Organisasi Perangkat Daerah or OPD). Thirty-eight correct answers were collected and used in the study.

Descriptive Statistics

An initial technique for giving a succinct summary of the data gathered from a research sample is descriptive statistics. Important values, including the quantity of participants (N), the lowest and highest values, the average value, and the measure of dispersion of the data distribution are summarized in this study. Prior to performing inferential analysis, this broad information is used to comprehend the traits of respondents and their response patterns. The subsequent chart offers a depiction of the constructs from the 38 respondents in this study:

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kompetensi_Aparatur	38	14	25	20.71	2.940
Efektivitas_Sistem_Informasi_Pemerintahan_Daerah	38	20	30	26.13	3.112
Kualitas_Laporan_Keuangan	38	19	30	25.74	3.302
Valid N (listwise)	38				

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Descriptive statistics for every research variable are displayed in the table. The apparatus competency variable's summary statistics evaluation shows a mean score of 20.71 with a measure of dispersion of 2.940, a minimum level of 14, and a maximum level of 25. Additionally, the summary statistics for the effectiveness of local government information systems indicate a lowest level of 20, a highest level of 30, and a mean of 26.13 with a measure of dispersion of 3.112. The caliber of regional authority fiscal summaries, conversely, spans from a lowest of 19 to a highest of 30, with a mean of 25.74 and a measure of dispersion of 3.302.

According to the above table, the apparatus competency variable has the lowest mean score (20.71), while the effectiveness of local government information systems variable has the greatest mean score (26.13). The highest standard deviation is for the financial report quality variable, at 3,302, and the lowest is for the apparatus competency variable, at 2,940.

Multiple Linear Regression Analysis

The aim of multiple linear regression analysis is to ascertain whether there exists a meaningful association among two or several independent variables and one dependent variable. The effectiveness of regional government information systems and apparatus competency are the independent factors under test, while financial report quality is the dependent variable.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.919	2.473		.372	.712
	Kompetensi_Aparatur	.217	.120	.193	1.801	.080
	Efektivitas_Sistem_Informasi_Pemerintahan_Daerah	.778	.114	.733	6.852	.000

a. Dependent Variable: Kualitas_Laporan_Keuangan

The regression formula is presented below:

$Y = 0.919 + 0.217X_1 + 0.778X_2$

The coefficient of 0.217 for Apparatus Competence (X_1) indicates a positive but statis-tically insignificant effect (Sig. 0.080 > 0.05), meaning that although increased

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competence tends to improve the standard of financial statements, the impact lacks sufficient statistical strength. Conversely, the Efficacy of the Regional Government Information System (X_2) coefficient of 0.778 shows a positive and significantly significant bearing (Sig. 0.000 < 0.05), indicating that better financial reporting is a result of more effective information systems.

Partial Test (t-Test)

To establish the statistical importance of every *autonomous variable's* individual effect on the *dependent construct*, the *t-test* (partial evaluation) was applied. The benchmarks employed in this assessment involve contrasting the computed value against the tabular value or by contrasting the Significance value (Sig.) with the designated significance threshold (α = 0.05). If the computed value surpasses the tabular value or the Sig. value is <0.05, it follows that the autonomous variable possesses a substantial bearing upon the bound variable. The following conclusions were drawn from the multiple regression analysis that was conducted using the autonomous variables of apparatus competence and the effectiveness of regional government information systems, as well as the bound variable of financial report quality:

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.919	2.473		.372	.712
	Kompetensi_Aparatur	.217	.120	.193	1.801	.080
	Efektivitas_Sistem_Informasi_Pemerintahan_Daerah	.778	.114	.733	6.852	.000

a. Dependent Variable: Kualitas_Laporan_Keuangan

With a statistical importance threshold of 0.080, the calculated t-statistic of 1.801 for the construct"apparatus competency" is higher than the 5% error rate (α) of 0.05. Thus, it may be said that the caliber of fiscal summaries is not substantially influenced by personnel proficiency. These results indicate the non-acceptance of hypothesis H1, which posits that the caliber of fiscal summaries is not considerably affected by personnel proficiency.

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Possessing a computed t-value of 6.852 and a statistical importance level of 0.000, the variable "efficiency of the regional government information system" is below the 5% margin of error (α) of 0.05. As a result, it is inferable that the caliber of fiscal summaries is substantially influenced by the effectiveness of the local authority data system. These findings validate that hypothesis H2 is accepted and that the caliber of fiscal summaries is substantially influenced by the effectiveness of the local authority data system.

Simultaneous Test (F-Test)

Finding out if the autonomous variables jointly (concurrently) have a significant impact upon the dependent construct is the objective of the F-test (joint assessment). The evaluation benchmarks employed involve contrasting the computed F statistic against the F distribution table or by contrasting the Significance (Sig.) value with the designated significance threshold (α = 0.05). Should the computed F statistic exceed the F distribution table value or the Sig. value fall below 0.05, it implies the regression framework is viable or the autonomous variables collectively exert a substantial bearing upon the bound variable. Grounded in the assessment with the bound variable of Financial Report Quality and the autonomous variables of Regional Government Information System Effectiveness and Apparatus Competence, the following results were obtained:

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	301.183	2	150.591	51.580	.000[b]
	Residual	102.186	35	2.920		
	Total	403.368	37			

a. Dependent Variable: Kualitas_Laporan_Keuangan
b. Predictors: (Constant), Efektivitas_Sistem_Informasi_Pemerintahan_Daerah, Kompetensi_Aparatur

Based on the ANOVA table above, the computed F statistic is 51.580 alongside a Sig-nificance value (Sig.) of 0.000. The conclusion reached is to not accept H0 (the null hypothesis), which claims that there is zero effect, because the statistical importance level (0.000) is substantially lower than the predetermined importance criterion (0.05). Thus, the conclusion can be reached that the constructs of Apparatus Competence and Effectiveness of Regional Government Information Systems collectively (concurrently) exert a substantial bearing upon the Financial Report Quality variablee.

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DISCUSSION

The variable "Apparatus Competence" has an af-firmative beta magnitude of 0.217, a t-statistic of 1.801, and a statistical importance level of0.080, all of which are more than α = 0.05, according to the inquiry findings. This implies that the quality of the financial reports produced by the Jambi Provincial Government is positively, but statistically insignificantly, impacted by apparatus competency. This suggests that while greater apparatus expertise does tend to enhance the caliber of fiscal summaries, the effect is not statistically significant enough to demonstrate a link.

The Regional Government Information System Effectiveness (SIPD) variable shows an affirmative correlation measure of 0.778, possessing a t-statistic of 6.852 and a statistical importance of 0.000, under α = 0.05, based on the research outcomes. These findings demonstrate that the caliber of the fiscal summaries generated by the Jambi Provincial Government is affirmatively and substantially influenced by the efficacy of the local authority data system. This denotes that the caliber of the fiscal summaries produced escalates in line with the operational success of the data system applied in the local fiscal management procedure

. The results of a joint evaluation using the F-test revealed that the factors of Apparatus Competence and the Effectiveness of the Regional Government Information System (SIPD) together have a significant and positive impact on the quality of the financial reports produced by the Jambi Provincial Government. The calculated F-statistic of 51.580 with a probability value of 0.000, which is less than α = 0.05, supports this. These results imply that both independent variables contribute sufficiently to the simultaneous explanation of variances in changes in the quality of financial reports.

CONCLUSION AND RECOMMENDATIONS

Conclusion

This inquiry, "The Bearing of Apparatus Competence and the Effectiveness of the Regional Government In-formation System on the Kualitas of the Jambi Provincial Government's Financial Reports," yielded the following results from the hypothesis evaluation.

1. The quality of the Jambi Provincial Government's financial reports is positively but marginally impacted by apparatus competency; this suggests that further improvement is necessary to increase the technical proficiency and comprehension of apparatus in government accounting in order to possess a larger impact upon the caliber of fiscal summaries.

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2. The quality of the Jambi Provincial Government's financial reports is positively and significantly impacted by the effectiveness of the Regional Government Information System (SIPD). This suggests that the superior the caliber of the fiscal summaries generated, the more effectively SIPD is applied within the local financial stewardship process.
3. Devices The quality of the Jambi Provincial Government's financial reports is positively and significantly impacted by both the regional government information system's effectiveness and competence.

Recommendations

1) For the Jambi Provincial Government and Regional Apparatus Organizations (OPD): Through workshops, technical training, and government accounting certification, the OPDs and Jambi Provincial Government are expected to keep enhancing the technical competency of staff members engaged in the creation of regional financial reports.
2) Maximizing the SIPD's Effectiveness: To guarantee the integration of financial data across OPDs, the Jambi Provincial Government must update the database and system on a regular basis. This would enhance the SIPD's overall use throughout all OPDs.

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