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The Influence Of Human Resource Capacity And The Use Of Regional Property Information Technology On The Quality Of Financial Reports Through Regional Property Management

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Abstract

This study aims to analyze the influence of human resource capacity and the use of information technology on the quality of financial reports with the management of Regional Assets as a mediating variable. The background of the study is based on the important role of competent human resources and optimal utilization of information technology in realizing accountable regional asset management, which ultimately has implications for the quality of regional government financial reports. The research method uses a quantitative approach with a survey technique with PLS-SEM (SmartPLS 3.0). The study population amounted to 114 apparatus related to the management of BMD and the preparation of LKPD. A sample of 89 respondents was determined using the Slovin formula (e = 5%) and stratified random sampling based on roles (asset administrators, eBMD operators/preparers of Regional Government Financial Reports, and managers of Regional Assets in Situbondo Regency).

Keywords: Human resource capacity, Information technology, Management of regional assets, Quality of financial reports.

INTRODUCTION

The Regional Government Financial Report (LKPD) is a form of accountability for the management of the Regional Budget (APBD) and its quality is assessed through the Supreme Audit Agency (BPK) opinion. Situbondo Regency received an Unqualified Opinion (WTP) for 2019–2023, but various BPK findings indicate that the management of Regional Assets (BMD) still has many weaknesses. These problems include data

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discrepancies between recorded data and the physical condition of assets, assets whose whereabouts or ownership are unknown, damaged assets that have not been followed up, and obstacles in the e-Masda application that cannot produce complete asset reports. These conditions indicate a gap between the achievement of the WTP opinion and the actual quality of asset management in the field.

In addition to technical asset issues, human resources are also a significant challenge. Training and competency development of civil servants in Situbondo Regency are still limited, thus preventing them from fully addressing the complexities of BMD management and financial reporting. Meanwhile, the use of information technology plays a strategic role, but its effectiveness depends on the ability of human resources to operate the system. The transition from the e-Masda application to eBMD in 2024 is an effort to align asset management with the latest regulations, but its success still requires adequate human resource capacity.

Previous research on the influence of human resource capacity and information technology on financial report quality has yielded mixed and inconsistent results. This suggests that local government-owned enterprise (BMD) management may act as a mediating variable, bridging the relationship. Therefore, this study examined the influence of human resource capacity and information technology utilization on the quality of the Regional Financial Report (LKPD) through BMD management in the Situbondo Regency Government. This research is expected to provide theoretical contributions and practical recommendations for improving the quality of asset governance and regional financial reports.

RESEARCH PURPOSES

1. To test and analyze the factors that influence the relationship between human resource capacity and the management of Regional Assets.
2. To test and analyze the factors that influence the relationship between the use of Regional Property information technology and the management of Regional Property?
3. To test and analyze the factors that influence the relationship between human resource capacity and the quality of financial reports?
4. To test and analyze the factors that influence the relationship between Regional Property information technology and the quality of financial reports.
5. To test and analyze the factors that influence the relationship between the management of Regional Assets and the quality of financial reports.
6. To test and analyze the factors that influence the relationship between human resource

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capacity and the quality of financial reports through the management of regional assets.
7. To test and analyze the factors that influence the relationship between the use of Regional Property information technology and the quality of financial reports through the management of regional property.

LITERATURE REVIEW

Human Resource Capacity

(Wardani & Andriyani, 2017) states that human resource capacity is the competence of people's resources to carry out their duties and responsibilities with appropriate education, training, and experience. Human Resource Capacity is the expertise of an individual or person, organization (institution), or system to carry out its functions or authorities in order to achieve its goals effectively and efficiently (Andrianto & Rahmawati, 2017).

Use Of Regional Property Information Technology

Information technology is a general term for any technology that helps humans in creating, changing, storing, communicating and/or disseminating information (Mulyadi, 2015). Furthermore (HA Rusdiana & Moch. Irfan, 2014) states that information technology is a technology used to process data, including processing, obtaining, compiling, storing, and manipulating data in various ways to produce quality information, namely relevant, timely information, which is used for personal, business, and government purposes; information technology is strategic information for decision making.

Quality of Financial Reports

Government financial reports are prepared to provide relevant information regarding the financial position and all transactions carried out by a reporting entity during a reporting period. Based on Minister of Home Affairs Regulation No. 64 of 2013 concerning the Implementation of Accrual-Based SAP in Regional Governments, financial reports consist of: Budget Realization Report; Report on Changes in Excess Budget Balance; Balance Sheet; Operational Report; Cash Flow Report; Report on Changes in Equity; and Notes to the Financial Statements (Minister of Home Affairs Regulation No. 64, 2013).

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Management of Regional Assets

According to (Bendri et al., 2023) Regional Property is one of the important elements in the framework of government violations, therefore it must be managed properly and correctly so that it will realize the management of regional property that is transparent, efficient, accountable and there is certainty of value that can function in accordance with the main and function of the regional government.

Conceptual Framework

This study examines the relationship between human resource capacity and information technology use on the quality of financial reports, with regional asset management as a mediating variable. Thus, the relationship between the variables in this study is described as follows:

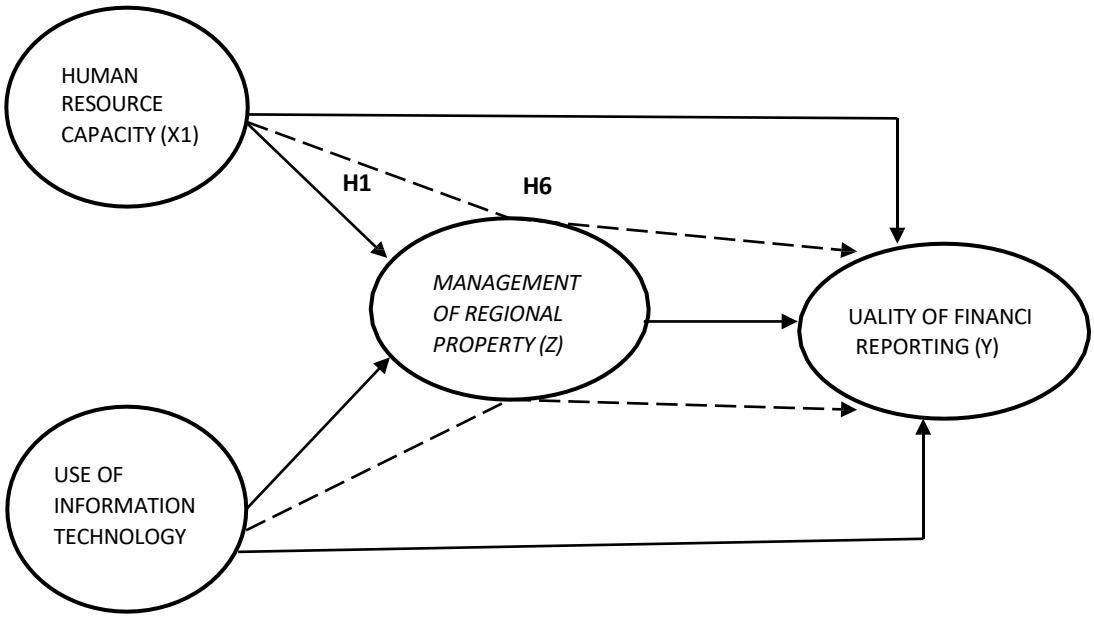


Figure 1. Conceptual Framework

Hypothesis

H1: The influence of human resource capacity (X1) on the management of regional assets (Z)
H2: The influence of the use of information technology (X2) on the management of regional assets (Z).
H3: The influence of human resource capacity (X1) on the quality of financial reports (Y)

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H4: The influence of the use of information technology (X2) on the quality of financial reports (Y)
H5: The influence of management of regional assets (Z) on the quality of financial reports (Y)
H6: The influence of human resource capacity (X1) on the quality of financial reports (Y) through the management of regional assets (Z)
H7: The influence of the use of information technology (X2) on the quality of financial reports (Y) through the management of regional assets (Z)

RESEARCH METHODS

This study uses a quantitative research method with an explanatory research approach. This research will be conducted in the Regional Apparatus Organization (OPD) of the Situbondo Regency Government using Partial Least Square (PLS) analysis with SmartPLS 3.0 to test the variables of Human Resource Capacity and Use of Information Technology, against the Quality of Financial Reports with Management of Regional Assets as a mediating variable.

RESEARCH RESULT

The respondents in this study were 89 civil servants involved in the management of regional assets in the Situbondo Regency Government. Respondent characteristics are described based on four dimensions: gender, age, highest level of education, and length of service, as follows:

1. Gender: The majority of respondents were male, 65 (73.03%), while 24 (26.97%) were female. This indicates the dominance of male workers in the organizational structure studied.
2. The majority of respondents were in the 25–35 age range (35 people) (39.33%), followed by 24 respondents (26.97%) aged 36–45, 21 respondents (23.60%) aged 46–55, and 9 respondents (10.11%) aged over 56. This productive age range indicates extensive work experience in government.
3. Last Education: The majority of respondents (62 respondents) had a Bachelor's degree (S1), while 18 (20.22%) had an elementary/high school/junior high school degree, 8 (8.99%) had a diploma, and 1 (1.12%) had a master's degree. This reflects that the majority of the workforce has met the relevant higher education standards.
4. Length of Service: Based on the data, most employees have a service period of 1-5 years, which reflects high loyalty and significant work experience in the organization.

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Validity and Reliability Test

1. *Convergent Validity*, can be assessed based on the loading factor value on the latent variable with its indicators which are said to be valid if the loading factor coefficient is ≥ 0.70.

Table 1. Convergent Validity Calculation Results

Variables	Indicator	*Loading Factor*		Information
		Score	*Rule of Thumb*	
Human	X1.1	0.794	0.700	Valid
Resources Capacity (X1)	X1.2	0.831	0.700	Valid
	X1.3	0.866	0.700	Valid
	X1.4	0.784	0.700	Valid
	X1.5	0.893	0.700	Valid
	X1.6	0.817	0.700	Valid
	X1.7	0.846	0.700	Valid
	X1.8	0.806	0.700	Valid
	X1.9	0.773	0.700	Valid
	X1.10	0.708	0.700	Valid
	X2.1	0.757	0.700	Valid
	X2.2	0.748	0.700	Valid
Use of BMD information technology (X2)	X2.3	0.774	0.700	Valid
	X2.4	0.822	0.700	Valid
	X2.5	0.703	0.700	Valid
	X2.6	0.861	0.700	Valid
	X2.7	0.793	0.700	Valid
	Y1.1	0.859	0.700	Valid
	Y1.2	0.891	0.700	Valid
	Y1.3	0.874	0.700	Valid
Financial Report Quality (Y)	Y1.4	0.875	0.700	Valid
	Y1.5	0.761	0.700	Valid
	Y1.6	0.901	0.700	Valid
	Y1.7	0.863	0.700	Valid
	Y1.8	0.879	0.700	Valid
	Y1.9	0.756	0.700	Valid

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	Z1.1	0.841	0.700	Valid
	Z1.2	0.750	0.700	Valid
	Z1.3	0.828	0.700	Valid
	Z1.4	0.802	0.700	Valid
BMD Management (Z)	Z1.5	0.774	0.700	Valid
	Z1.6	0.873	0.700	Valid
	Z1.7	0.858	0.700	Valid
	Z1.8	0.793	0.700	Valid
	Z1.9	0.829	0.700	Valid
	Z1.10	0.777	0.700	Valid

Source: Processed data, 2025

Based on Table 1, it is known that the indicator for each variable has a value of ≥ 0.7, so all indicators are declared valid.

2. *Discriminant Validity*This can be done by examining the cross-loading values, which indicate the correlation between constructs. A variable is considered to have good discriminant validity if the cross-loading value is ≥ 0.6 and each indicator in the measured variable has a higher loading than the loading of the other constructs.

Table 2. Cross Loadings Calculation Results

Variables	Indicator	Human Resources Capacity	Use of BMD information technology	Quality of Financial Reports	BMD Management
	X1.1	**0.794**	0.489	0.638	0.667
	X1.2	**0.831**	0.467	0.692	0.708
	X1.3	**0.866**	0.465	0.683	0.654
Human Resources Capacity (X1)	X1.4	**0.784**	0.370	0.684	0.644
	X1.5	**0.893**	0.611	0.759	0.726
	X1.6	**0.817**	0.529	0.616	0.681
	X1.7	**0.846**	0.578	0.665	0.719
	X1.8	**0.806**	0.482	0.684	0.654
	X1.9	**0.773**	0.505	0.550	0.513
	X1.10	**0.708**	0.599	0.523	0.504
	X2.1	0.509	**0.757**	0.542	0.569

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Use of BMD informatio n technology (X2)	X2.2	0.442	**0.748**	0.505	0.509
	X2.3	0.653	**0.774**	0.763	0.674
	X2.4	0.421	**0.822**	0.536	0.561
	X2.5	0.510	**0.703**	0.640	0.580
	X2.6	0.399	**0.861**	0.482	0.547
	X2.7	0.349	**0.793**	0.387	0.357
	Y1.1	0.751	0.622	**0.859**	0.790
	Y1.2	0.713	0.642	**0.891**	0.727
	Y1.3	0.703	0.662	**0.874**	0.795
Financial Report Quality (Y)	Y1.4	0.681	0.594	**0.875**	0.665
	Y1.5	0.634	0.604	**0.761**	0.628
	Y1.6	0.709	0.660	**0.901**	0.740
	Y1.7	0.651	0.601	**0.863**	0.707
	Y1.8	0.671	0.600	**0.879**	0.650
	Y1.9	0.637	0.638	**0.756**	0.582
BMD	Z1.1	0.655	0.634	0.651	**0.841**
Managem ent (Z)	Z1.2	0.609	0.526	0.636	**0.750**
	Z1.3	0.661	0.606	0.686	**0.828**
	Z1.4	0.669	0.609	0.598	**0.802**
	Z1.5	0.667	0.518	0.628	**0.774**
	Z1.6	0.676	0.621	0.733	**0.873**
	Z1.7	0.705	0.617	0.678	**0.858**
	Z1.8	0.679	0.445	0.657	**0.793**
	Z1.9	0.626	0.638	0.704	**0.829**
	Z1.10	0.573	0.610	0.717	**0.777**

Source: Processed data, 2025

3. Average Variance Extracted (AVE) testing to see the magnitude of the variance or diversity of manifest variables that can be owned by the latent construct, a good AVE value if it has a value ≥ 0.5.

Table 3. Results of Average Variance Extracted (AVE) Calculation

Variables	*Average Variance Extracted (AVE)*		Information
	Score	*Rule of Thumb*	
Human Resources	0.662	0.500	Valid

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Capacity (X1)			
Use of BMD information technology (X2)	0.61	0.500	Valid
Financial Report Quality (Y)	0.662	0.500	Valid
BMD Management (Z)	0.727	0.500	Valid

Source: Processed data, 2025

Based on Table 3, it is known that the indicator for each variable has a value of ≥ 0.5, so that all indicators are declared valid.

4. *Test* Reliability, the data can be declared reliable if the composite reliability and Cronbach alpha have values above 0.70.

Table 4. Composite Reliability Calculation Results

Variables	*Composite Reliability*		Information
	Score	*Rule of Thumb*	
Human Resources Capacity (X1)	0.951	0.700	Reliable
Use of BMD information technology (X2)	0.916	0.700	Reliable
Financial Report Quality (Y)	0.951	0.700	Reliable
BMD Management (Z)	0.96	0.700	Reliable

Source: Processed data, 2025

Based on Table 4, it is known that the Composite Reliability (CR) value is ≥ 0.7, so all indicators are declared reliable.

Table 5. Cronbach's Alpha Calculation Results

Variables	*Cronbach's Alpha*		Information
	Score	*Rule of Thumb*	
Human Resources Capacity (X1)	0.943	0.700	Consistent
Use of BMD information technology (X2)	0.893	0.700	Consistent
Financial Report Quality (Y)	0.943	0.700	Consistent
BMD Management (Z)	0.952	0.700	Consistent

Source: Processed data, 2025

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Based on Table 5, it is known that the Cronbach's Alpha value is ≥ 0.7, so all indicators are declared consistent.

Structural Model Analysis (Inner Model)

1. *Coefficient* determination (R2)
   The results of the R square calculation are in table 5 below.

Table 6. Results of R square calculation

Variables	*R-Square*	Information
BMD Management (Z)	0.720	Strong
Financial Report Quality (Y)	0.767	Strong

Source: Processed data, 2025

2. Predictive Relevance (Q2)
   The results of the Q2 value obtained were 0.9347 or 93.47% or close to 1, which indicates that the exogenous latent variable is capable ofpredict endogenous variables well.
3. Goodness of Fit (GoF), by determining the strength and weakness criteria of the model based on the Goodness of Fit (GoF) measurements, namely 0.36 (large GoF), 0.25 (medium GoF), and 0.10 (small GoF)

Table 7. Results of Goodness of Fit (GoF) Calculation

Average *Communality*	*Mean R-square*	*GoF*
0.465	0.744	0.588

Source: Processed data, 2025

Based on Table 7, the GoF Index is 0.588 > 0.36, categorizing it as high. Therefore, this study indicates that the measurement and structural models are fit or good.

Path Diagram Construction

Construction of a path diagram using the SmartPLS 3.0 application by combining the inner model and outer model which contains arrows that indicate the direction of the causal relationship (positive or negative) between variables in the path diagram in Figure 2 below.

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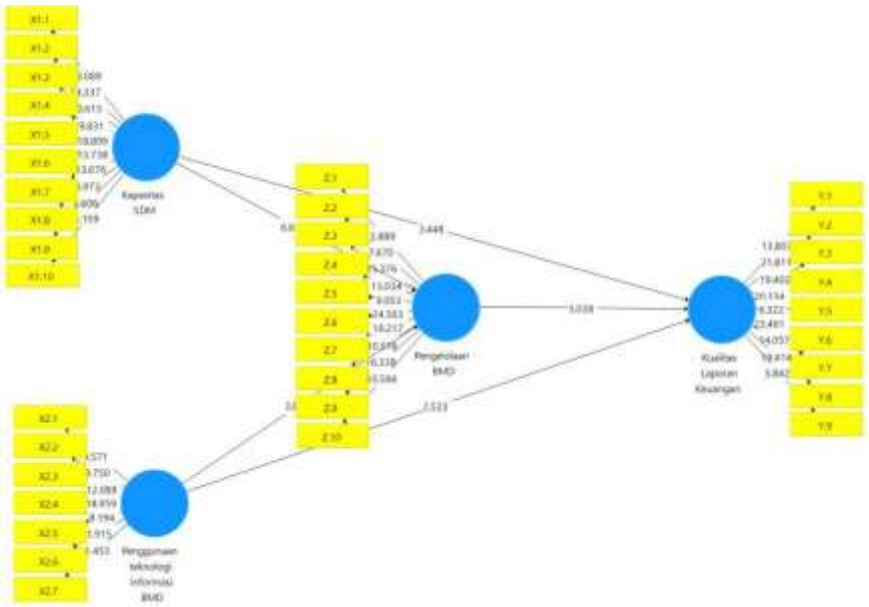


Figure 2. Path Diagram

DISCUSSION

1. The Influence of Human Resource Capacity on the Management of Regional Assets.
   Human resource capacity has been proven to significantly influence the management of regional assets. This means that the better the competence, knowledge, and skills of the apparatus, the more effective the planning, recording, administration, and monitoring of regional assets.
2. The Influence of the Use of Regional Asset Information Technology on the Management of Regional Assets.
   The use of information technology has a significant impact on the management of regional assets. Optimizing asset information systems and applications simplifies data control, reporting, and validation, thereby increasing the accuracy and efficiency of asset management.
3. The Influence of Human Resource Capacity on the Quality of Regional Financial Reports.
   Human resource capacity has a positive and significant impact on the quality of regional financial reports. This indicates that improving the competency of government

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officials, particularly in understanding accounting and regulations, will result in more reliable, relevant, accurate, and standard-compliant financial reports.

4. The Influence of the Use of Regional Asset Information Technology on the Quality of Regional Financial Reports.
   The use of information technology has a positive and significant impact on the quality of regional financial reports. Integrated and accurate information systems support faster, more accurate, and more accountable presentation of financial data.
5. The Influence of Regional Asset Management on the Quality of Regional Financial Reports.
   Regional asset management has a positive and significant impact on the quality of financial reports. Good asset governance, from inventory and utilization to security, improves the reliability and transparency of financial reports.
6. The Influence of Human Resource Capacity on the Quality of Financial Reports through the management of regional assets.
   Regional asset management has been shown to mediate the influence of human resource capacity on financial report quality. This means that apparatus competence will have a stronger impact on financial report quality if accompanied by effective asset management and orderly administration.
7. The Influence of the Use of Regional Asset Information Technology on the Quality of Financial Reports through the Management of Regional Assets. Regional asset management also mediates the influence of information technology use on the quality of financial reports. The use of technology will yield optimal results if supported by systematic and procedural asset management.

CONCLUSION

This research shows that human resource capacity and the use of information technology significantly influence the management of regional assets and the quality of regional financial reports. Apparatus with good competencies are able to plan, record, and monitor assets more effectively, while the use of asset information systems improves data accuracy, efficiency, and precision. Furthermore, these two factors directly improve the quality of financial reports by presenting more reliable, relevant, and accountable information.

Regional asset management has been shown to be a mediating variable that strengthens the influence of human resource capacity and information technology on the quality of financial reports. Systematic asset management, orderly administration, and

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procedures can improve the transparency and reliability of regional financial reports. Overall, the results of this study confirm that the quality of regional financial reports is the result of synergy between apparatus competence, the use of information technology, and effective asset management, in line with the principles of New Public Management and Regional Financial Management theory.

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