Article

The Moderating Role of Financial Supervision toward Quality of Financial Reporting at Deli Serdang, Indonesia

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Abstract: This study aims to analyse the determinants of the quality of information on the financial statements of the Deli Serdang district government with supervision as a moderating variable. In this study, we use the variable of human resources competency, government accounting standards, internal control systems and quality of local government financial report information. The population in this study were 90 employees in the accounting department at the SKPD in the Deli Serdang district, Indonesia. The data were collected using a survey questionnaire and analysed using the Structural Equation Modeling (SEM) Partial Least Square (PLS). Also, it is assisted by SmartPLS-3. The result indicates that government accounting standards and internal control systems significantly affect the quality of local government financial statement information. In contrast, human resource competence does not significantly affect the quality of local government financial report information. Regional financial supervision cannot moderate the relationship between human resource competence, government accounting standards, and internal control systems on government financial report information quality.

Keywords: human resources competence; government accounting standards; internal control system; information quality; financial reporting; regional financial supervision.

1. Introduction

Indonesia is one of the countries that implement state financial management on the basis of applicable laws. The law is implemented in PP No. 70 of 2010 concerning Public Accounting Standards (SAP). The content and form of financial statements are prepared and presented by these regulations to create Government Accounting Standards and accountability in the financial management of central and regional governments. The financial report information quality is still insufficient, providing opportunities for irregularities in the financial sector. It can be seen from the number of officials entangled in legal cases that

cause losses to the region and the state. The Supreme Audit Agency (BPK) reports the 2020 Semester Examination Results Summary (IHSP) on local government financial reports (LKPD) to the Deli Serdang district government for the 2015-2019 fiscal year:

Table 1. List of Opinions of LKPD Deli Serdang Regency 2015-2019.

Year	Audit Opinion
2015	TMT
2016	WDP
2017	WDP
2018	WTP
2019	WTP

Table 1 shows that in the last five years data. Table indicates that the Deli Serdang district government has obtained an increase in opinion from No Giving Opinion (TMT) to Unqualified (WTP). It is a good example for other regions that still receive TMT and WDP opinions to increase opinions on financial statements to WDP. Thus, it means that the financial reports produced by local governments still do not meet the required information value criteria. Given that qualitative characteristics are an important element in Local Government Financial Reports as a basis for decision-making, the researcher is interested in examining what factors can affect the reliability and timeliness of local government financial reporting.

The competence factor of Human Resources on the quality of local government financial report information is related to professionalism in compiling and presenting financial information. The competence of appropriate resources is one factor that affects the quality of financial statement information (Apriliana & Agustina 2017). The second factor is Government Accounting Standards (SAP), where applicable guidelines prepare good quality financial report information. SAP is an accounting principle that must be applied in compiling and presenting financial reports so that the results of financial reports have good quality (Zeff 2010). The third factor is the internal control system. The government has a weak internal control system, so the Supreme Audit Agency (BPK) believes the financial statements produced are not fair.

The internal control system serves as a guideline for the implementation as well as a benchmark for testing the effectiveness of the implementation of the internal control system in the government. Internal control consists of policies and procedures to achieve goals, guarantee or provide reliable financial information, and ensure compliance with applicable laws and regulations (Nurillah 2014). The quality of information on local government financial reports will increase if the quality of financial reports is presented correctly and honestly and supervision is carried out. In addition, there are many differences in previous research results, so this study focuses on determining the information quality of Deli Serdang government financial reports with supervision as a moderating variable.

2. Literature Review
2.1. Quality of Local Government Financial Report Information

Quality financial reports of local government have information that is easily understood and meets the needs of its use in decision-making so that it avoids material errors and is reliable so that the regional financial statements can be compared with the previous period (Defitri et al. 2020). The Regional Government Financial Reports consist of;

- Budget Realization Report (LRA)
- Report on Changes in Budget Balance (LPSAL)
- Balance
- Operational Report (LO)
- Cash Flow Statement (LAK)
- Equity Change Report (LPE)
- Notes to Financial Statements (CaLK)

According to Afiqoh (2019), the purpose of financial statements is:

Relevant; Financial statements are said to be relevant if they financial statements contain information that can influence decisions for users of financial statements and can help to evaluate the present and the past. Information can be said to be relevant if:

- Have the benefit of feedback (feedback value)
- Has predictive value

- On-time
- Complete

Reliable; Financial statements are presented with information free from misleading notions and material errors that are presented honestly and can be verified. The characteristics of reliable information are as follows:

- Honest Presentation
- Can be verified
- Neutrality

Comparable; Financial statements can be compared, meaning that the report can be compared with the financial statements of the previous period so that it can be more useful.

Understandable; Financial statements can be understood if the information presented is easier to understand and can be useful for users of information.

2.2. Human Resources Competence

Human resource competence is the ability of an individual in a government organisation to carry out its functions and/or authorities to achieve goals effectively and efficiently (Jatmiko et al. 2020). Competent human resources must carry out regional financial management where competence is a characteristic that underlies the achievement of higher performance in work. Personal competence is one of the most important factors in financial reporting. Management and delivery of regional financial reports personnel must have competency supported by accounting training background, attend training and training and have skills and experience in accounting research shows that the basic competence of human resources has a positive and significant effect on the presentation of municipal financial reports (Putri et al., 2016). The results of the study (Pujanira & Taman, 2017) show that human resource competence has a positive effect on the quality of the financial reports of the regional government of the DIY province. The study's results Soenarno & Miranti (2021) showed that the competence of human resources has a positive effect on the financial reports of the Banten provincial government for the 2015 fiscal year. Research conducted by Putri et al. (2016), the result of this study indicates that the competency of the apparatus has no significant effect on the quality of financial report information. Sugiono & Nurhasanah (2022) showed that human resource competence positively and significantly affects financial reports.

2.3. Government Accounting Standards

Government accounting standards (SAP) in 2010 in Indonesia are still accrual-based and compiled by the government accounting standards committee (KSAP), and this is stated in Government Regulation in (Afiqoh 2019). Afiqoh (2019) has an accrual-based SAP attachment consisting of a conceptual framework and PSAP numbers 01 to 12. (Anggraini, 2017) studied the government accounting standards (SAP) simultaneously influences the quality of local government financial reports. Rashwan Zuhudy (2016) studied an understanding of government accounting standards and the utilisation of accounting information systems that significantly affect the quality of financial reports. Pulungan (2022) studied the application of government accounting standards (SAP) and the Government Internal Control System (SPIP) has a positive effect on the quality of local government financial reports (LKPD). Purba (2017) investigated the application of government accounting standards has a simultaneous effect on the quality of the financial reports of the Deli Serdang regional government. Government accounting standards are a legally binding requirement to improve the quality of government financial reporting in Indonesia. APBD and APBN accountability reports must be prepared according to state accounting standards in their presentation. SAP is a legal basis for the government to manage revenues, costs, and finances transparently and responsibly to achieve accountability and transparency in both local and central government (Shafii et al., 2014).

2.4. Internal Control System

Government regulation states that the internal control system is an integral process in actions and activities carried out continuously by the leader (Zahara 2018). All employees are to provide adequate assurance on achieving organisational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. The Internal Control System consists of:

- Control environment
- Risk assessment

- Control activities
- Information and communication
- Internal control monitoring

According to Alamin et al. (2020), the purpose of the internal control system is to control the accuracy and reliability of accounting information. The accounting system is able to minimise the risk of errors and accounting or calculation errors, which reduces the possibility of errors in the municipality. A quality system is designed, built and can function properly if the integral parts of the system work according to their duties and responsibilities. One part that supports the smooth running of the accounting information system is internal control. Kartika (2013) studied the government internal control systems affect the quality of local government financial reports. Nurillah & Muid (2014) stated that government Internal Control Systems affect the quality of local government financial reports. Baltaci & Yilmaz (2006) indicated that the government's internal control system (SPIP) affects the quality of local government financial reports.

2.5. Regional Financial Supervision

Regional financial supervision is an activity carried out so that regional expenditures are properly used as expected. Thus, the regional revenues can be given to the regional treasury in a timely manner and the amount that has been determined can be realised to cover regional expenditures. According to Steiss (2019), monitoring is a systematic effort to set performance standards in the development of an information feedback system by comparing actual performance with predetermined standards whether there are deviations and take the necessary corrective actions to ensure that the organisation. or government resources are used optimally effectively and efficiently to achieve organisational or management goals. The purpose of monitoring the internal control system, among other things, is to obtain reasonable assurance regarding the function and efficiency of the organisation, accuracy of financial reporting, and compliance with laws and regulations. Safkaur et al. (2019) found that the financial supervisory authority has a positive and significant effect on the quality of regional financial reports. This means that if the control in SKPD is good, managed and systematic, then the quality of regional financial reports is also good.

3. Materials and Methods

3.1. Design of the Study

This research design uses a quantitative approach, with the data used in this study being primary data. The data collection method was carried out using a survey method. As for the internal stage, the distribution and collection of the questionnaire consisted of two stages: the first stage was distributing the questionnaires to all Regional Apparatus Organizations (OPD) within the Deli Serdang Regency Government, totalling 60 respondents. The second stage is taking the questionnaire the respondent has filled in to process the data from the questionnaire.

3.2. Population and Sample

The population in this study were all Regional Apparatus Organizations (OPD) in the Deli Serdang Regency Government, totalling 30 ODP consisting of two respondents who were involved in preparing regional financial reports. The sampling technique is a saturated sample. Thus, the number of samples obtained is 60 respondents.

3.3. Definition of Operational Variables

This study uses three types of variables, namely human resources competence (x1), government accounting standards (x2), and internal control system (x3) as independent variables. Regional financial supervision (Z) is moderating variable, and quality of financial report information (Y) is dependent variable. The operational variable definition as seen in Table 2 below:

Table 2. Definition of Operational Variables.

No.	Variable(s)	Dimension(s)	Measurement
1.	Quality of Financial Report Information (Y)	understandable Relevant Reliability	Likert Scale

No.	Variable(s)	Dimension(s)	Measurement
2.	Human Resources Competence (X1)	Comparable Motives Traits self-concept Knowledge Skills	Likert Scale
3.	Government Accounting Standards (X2)	PSAP No 01 Presentation of Financial Statements PSAP No. 02 Cash-Based Budget Report PSAP No 03 Statement of Cash Flows PSAP No. 04 Notes to Financial Statements PSAP No. 05 Inventory Accounting PSAP No. 06 Investment Accounting PSAP No. 07 Accounting for Fixed Assets PSAP No. 08 Construction Accounting Under Construction PSAP No. 09 Liability Accounting PSAP No. 10 Correction of Errors, Changes in Accounting Policies, Changes in Accounting Estimates, and Discontinued Operations PSAP No. 11 Consolidated Financial Statements PSA No. 12 Operational Report	Likert Scale
4.	Internal Control System (X3)	Control environment Risk assessment Control activities Information and communication Internal control monitoring	Likert Scale
5.	Regional Financial Supervision (Z)	Accurate Timely Objective and Comprehensible Focus on strategic control points Economically Realistic Organizationally realistic Coordinated with the organisation's work flow Flexible Prescriptive and operational Accepted by organisation members	Likert Scale

3.4. Data Collection

Data collection techniques in this study are as follows:

Questionnaire; we obtain company documents in the form of company history, organisational structure and job descriptions. Questionnaires are an efficient data collection technique when the researcher knows exactly the variable to be measured and what can be expected from the respondent.

An interview is used as a data collection technique if the researcher wants to conduct a preliminary study to find problems that must be studied and also if the researcher wants to know things from respondents that are more in-depth. The number of respondents is small/small. Researchers interviewed related respondents, namely all Regional Apparatus Organizations (OPD) in the Deli Serdang Regency Government, a total of 30 respondents.

Documentary; Analysis of documents leads to concrete evidence and analysis of documents that can support researchers. Researchers obtained company documents in the form of company history, organisational structure and job descriptions of the Deli Serdang Regency Government.

Literature study; it reflects a comprehensive description of the theories or concepts relevant to the research topic, even more specifically covering the inherent (related) variables, dimensions and indicators.

3.5. Data Analysis

In this study, the data analysis method used was structural equation modelling-partial least squares (SEM-PLS) using SmartPLS software. Mahmud and Ratmono (2013) stated that in its development, SEM is divided into two types: covariance-based SEM (CB-SEM) and variance-based SEM or partial least squares (SEM-PLS). This study uses data analysis with the Partial Least Square (PLS) approach. PLS is a variance-based Structural Equation Modeling (SEM) model. PLS is an alternative approach that shifts from a covariant-based SEM approach to a variant-based one (Ghozali and Latan, 2015).

$$Y_i = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 * Z + \beta_5 X_5 * Z + \beta_6 X_6 * Z + e_i \tag{1}$$

Where β_1, β_2, β_3 is regression coefficients, Y is Quality of Regional Financial Report Information, X_1 is Human Resources Competence, X_2 is Government Accounting Standards, X_3 is Internal Control System, Z is Regional Financial Supervision and e is Error.

4. Results and Discussion

4.1. Respondents' Response Rate

The questionnaire was distributed to respondents by hand. We waiting for them to fill it out and returning it immediately. The questionnaire directly provides space for discussion between researchers and respondents to avoid bias in understanding the questionnaire. All of the questionnaires distributed did not have a defective questionnaire, so the questionnaire used to perform data analysis was 90. The rate of return of the questionnaire is presented in Table 3 below.

Table 3. Response Rate.

No.	Description	Frequency	Percentage
1.	Questionnaire distributed	90	100
2.	Accepted Questionnaire	90	100
3.	Broken/defective questionnaire	None	None
4.	Questionnaire used in research	90	100

4.2. Demography Profile of Respondents

On the basis of collected data, this study reports the respondent's characteristics, namely gender, education level, major education level, and years of service. Tables 4 to 4.5 provide a summary of the characteristics of the respondents.

Table 4. Characteristics of Respondents by Gender

No	Category	Frequency	Percentage
1	Male	49	54.44
2	Woman	41	45.56
	Total	90	100

Table 4 shows the characteristics of respondents based on gender. On the basis of respondent's gender, 49 respondents or 54, 44 percent were men and the remaining 41 respondents or 45.56 percent are women. The number of male and female respondents differed greatly. Furthermore, respondents are also measured based on their level of education with the following details:

Table 5. Characteristics of Respondents by Education Level.

No	Level of education	Frequency	Percentage
1	Doctor of Philosophy (S3)	6	6.6
2	Master Degree (S2)	32	35.55
3	Bachelor (S1)	52	57.77
	Total	90	100

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Table 5 displays the characteristics of respondents based on education level. A total of 6 respondents had a doctoral education or 6.6 percent, 32 respondents had S2 education or 35.55 percent, and the rest have S1 education as many as 52 respondents or as much as 57.77 percent. Most of the respondents in this study had an undergraduate education, which means that their level of education was good. Furthermore, respondents are also measured based on their educational background with the following details:

**Table 6.** Characteristics of Respondents by Major Educational Level.

No.	Major	Frequency	Percentage
1.	Accountancy	72	80
2.	Non-Accounting	18	20
	Total	90	100

Table 6 captures the respondent's major in education. A total of 72 respondents were in accounting or 80 percent were not in accounting majors or by 20 percent. The diversity of educational backgrounds in Regional Apparatus Organizations (OPD) is caused in carrying out the task of preparing the APBD requires a variety of knowledge, not only focusing on accounting alone. Furthermore, respondents are also measured based on tenure with the following details:

Table 7. Characteristics of Respondents Based on Working Period

No	Years of service	Frequency	Percentage
1.	1 -10 Years	51	56.6
2.	11 – 20 Years	25	27.7
3.	21 – 30 Years	12	13.3
4.	> 31 Years	2	2.2
	Total	90	100

Table 7 shows the year of services. Most respondents have had a service period of 1-10 years, namely 51 respondents or 56.6 percent, 25 respondents with a working period of 11- 20 years or 27.7 percent, respondents with a working period of 21-30 years were 12 respondents or 13.3 percent, and a working period > 31 years were 2 respondents or 2.2 percent. On the basis of the cross-loading value, we concluded that the correlation of each indicator with its construct is higher than the other constructs and each construct has a cross loading value > 0.7 as a condition for the fulfilment of discriminant validity. This shows that the latent construct can predict indicators in its own block better than indicators in other blocks and based on discriminant validity all indicators are valid.
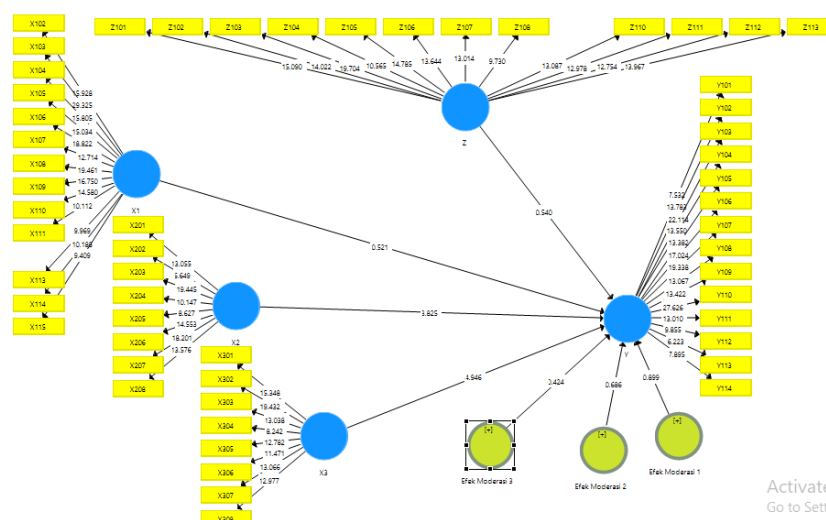
Figure 1. Result of PLS Algorithm

Table 8. Hypothesis Testing

	Original Sample (O)	Sample Average (M)	standard deviation (STDEV)	T Statistic (|O/STDEV/|)	P Values
X1*Z → Y	-0.066	-0.073	0.073	0.899	0.369
X2*Z → Y	0.064	0.069	0.093	0.686	0.493
X3*Z → Y	-0.047	-0.042	0.112	0.424	0.672
X1 → Y	-0.190	-0.178	0.364	0.521	0.603
X2 → Y	0.350	0.353	0.092	3.825	0.000
X3 → Y	0.616	0.630	0.125	4.946	0.000
Z → Y	0.185	0.162	0.343	0.540	0.590

Table 8 displays the result of hypothesis testing. The human resources competency variable does not influence the quality of local government financial reports. It can be seen from the statistical t value of 0.521 and p-value of 0.603. Because the t-statistic value is less than 1.99 and p-value > 0.05, the hypothesis is rejected, meaning that Human Resource Competence has no significant effect on the quality of local government financial reports. The government accounting standards variable does not influence the quality of local government financial reports. It can be seen from the t-statistic value of 3.825 and p-value of 0.000. Because the t-statistical value is greater than 1.99 and the p-value <0.05, the hypothesis is accepted, meaning that government accounting standards significantly affect the quality of local government financial reports.

The internal control system variable does not influence the quality of local government financial reports. It can be seen from the t-statistical value of 4.946 and p-value of 0.000. Because the t-statistic value is greater than 1.99 and p-value <0.05, the hypothesis is accepted, meaning that the internal control system significantly affects the quality of local government financial reports. Regional financial supervision variables cannot moderate the competence of human resources with the quality of local government financial reports. It can be seen from the t-statistic value of 0,899 and p-value of 0.369 because the value of t-statistics is less than 1.99 and p-value <0.05, the hypothesis is accepted, meaning that regional financial supervision cannot moderate human resource competence with the quality of local government financial reports.

The regional financial supervision variable cannot moderate the government accounting standards with the quality of local government financial reports. It can be seen from the statistical t-value of 0.686 and p-value of 0.493. Because the t-statistic value is less than 1.99 and the p-value > 0.05, the hypothesis is rejected. Regional financial supervision cannot moderate government accounting standards with the quality of local government financial reports. The regional financial supervision variable cannot moderate the internal control system with the quality of local government financial reports. It can be seen from the t-statistic value of 0.424 and p-value of 0.672. Because the t-statistic value is less than 1.99 and the p-value > 0.05, the hypothesis is rejected. Regional financial supervision cannot moderate the internal control system with the quality of local government financial reports.

5. Discussion

5.1. Competence of Human Resources and Quality of Information on Regional Financial Reports.

The results of hypothesis testing display the value of t statistic is 0.521 and p-value of 0.603. Because the t-statistic value is less than 1.99 and p-value > 0.05, the hypothesis is rejected, meaning that human resource competence has no significant effect on the quality of local government financial reports. This result is due to the fact that there are still many inadequate quality human resources in some lines of government. The results of good financial reports, one of the conditions must be done by competent human resources in their field, because competent human resources are able to produce quality and accurate reports. Therefore, the government must provide training to employees so that employees have adequate competence to produce accurate financial statements.

5.2. Government Accounting Standards and Quality of Information on Regional Financial Reports.

The results of hypothesis testing display the value of t-statistic value is 3.825 and p-value of 0.000. Because the t-statistical value is greater than 1.99 and p-value <0.05, the hypothesis is accepted, meaning

that government accounting standards have a significant effect on the quality of local government financial reports. In SAP regulates accounting principles that must be applied in compiling and presenting financial reports for central and local governments. Therefore, SAP is a requirement as well as a guide that has legal force in an effort to improve the quality of government financial reporting information in Indonesia (Zeyn 2014) in (Putra, 2019). There are still employees who do not understand the Government Accounting System causing the lack of maximum Quality of Financial Report Information, it is recommended that the government provide employees with an understanding of SAP to improve the Quality of Financial Report Information.

5.3. Internal Control System and Quality of Information on Regional Financial Reports.

The results of hypothesis testing display the value of t-statistic value is 4.946 and p-value of 0.000. Because the t-statistic value is greater than 1.99 and p-value <0.05, the hypothesis is accepted, meaning that the internal control system has a significant effect on the quality of local government financial reports. The implementation of adequate internal control will provide adequate assurance on the quality or reliability of financial statement information and will increase stakeholder confidence. For this reason, an internal control system is needed that includes various management tools that aim to achieve various broad goals. The objectives are to ensure legal and regulatory compliance, to ensure the reliability of financial reports and financial data, to facilitate the efficiency and effectiveness of government operations.

5.4. Moderating Effect of Regional Financial Supervision between Human Resource Competence and Quality of Information on Regional Financial Reports.

The results of hypothesis testing display the value of t-statistic value is 0,899 and p-value of 0.369. Because the t-statistic value is less than 1.99 and p-value <0.05, then the hypothesis is accepted, meaning that regional financial supervision is cannot moderate human resource competence with the quality of local government financial reports. The reason for rejecting this hypothesis is allegedly because the administration of a clean and free government from KKN in the local government of Tabanan Regency has not been carried out effectively and efficiently and the supervision carried out on the implementation of tasks and functions has not been in accordance with the benchmarks or standards that have been set if deviations, errors are found. , as well as waste this cannot be overcome immediately.

5.5. Moderating Effect of Regional Financial Supervision between Government Accounting Standards and Quality of Information on Regional Financial Reports.

The results of hypothesis testing display the value of t statistic value is 0.686 and p-value of 0.493. Because the t-statistic value is less than 1.99 and p-value > 0.05, the hypothesis is rejected, meaning that regional financial supervision is not able to moderate government accounting standards with the quality of local government financial reports. The reason for rejecting this hypothesis is allegedly because the administration of a clean and free government from KKN in the local government of Tabanan Regency has not been carried out effectively and efficiently, and the supervision carried out on the implementation of tasks and functions has not been in accordance with the benchmarks or standards that have been set if any deviations, mistakes are found, as well as waste this cannot be overcome immediately.

5.6. Moderating Effect of Regional Financial Supervision between Internal Control System and Quality of Information on Regional Financial Reports.

The results of hypothesis testing display the value of t statistic value is 0.424 and p-value of 0.672. Because the t-statistic value is less than 1.99 and p-value> 0.05, the hypothesis is rejected, meaning that regional financial supervision is unable to moderate internal control system with the quality of local government financial reports. The reason for rejecting this hypothesis is allegedly because the administration of a clean and free government from KKN in the local government of Tabanan Regency has not been carried out effectively and efficiently. The supervision carried out on the implementation of tasks, and functions have not been following the benchmarks or standards that have been set if any deviations, mistakes are found, as well as waste this cannot be overcome immediately.

6. Conclusions

In conclusion, this study indicates that the internal control system has no significant effect on regional financial report information quality. Government accounting standards significantly affect the quality of information on regional financial reports. Human resource competence significantly affects the quality of regional financial report information. Regional financial supervision cannot moderate the internal control system on the information quality of regional financial reports. Regional financial supervision cannot moderate government accounting standards on the quality of information on regional financial reports. Regional financial supervision cannot moderate the competence of human resources on the quality of information on regional financial reports. The scope of the population of this study is only from several Regional Government Work Units of Deli Serdang Regency, it is hoped that in future research can conduct research on all Deli Serdang Regency Government Work Units in order to describe in general and the extent of its influence on the quality of financial statement information.

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