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**THE INFLUENCE OF HUMAN RESOURCE COMPETENCE,  
UTILIZATION OF INFORMATION TECHNOLOGY, AND  
APPLICATION GOVERNMENT ACCOUNTING STANDARDS FOR  
QUALITY REPORT FINANCE WITH UNCERTAINTY ENVIRONMENT  
AS A MODERATING VARIABLE (CASE STUDY IN ORGANIZATION  
REGIONAL DEVICES IN REGENCY BOGOR)**

**Ardhea Regita Cahyani<sup>\*1</sup>, Mulyadi<sup>2</sup>**

<sup>1,2</sup> Accounting, Faculty of Economics and Business, Bhayangkara University Jakarta Raya,  
Jl. Kingdom of Struggle No. 81, Ex. Clan Mulya, district Bekasi North, City Bekasi, Java  
West, 17121

Corresponding author-email: <sup>\*1</sup> [ardhea.regita.cahyani18@mhs.ubharajaya.ac.id](mailto:ardhea.regita.cahyani18@mhs.ubharajaya.ac.id)

<sup>2</sup> [mulyadi.fe@dsn.ubharajaya.ac.id](mailto:mulyadi.fe@dsn.ubharajaya.ac.id)

**ABSTRACT**

*The Influence of Human Resource Competence, Utilization of Information Technology, and Application of Standards Government Accounting on the Quality of Financial Statements With Environmental Uncertainty As Variable Moderation (Studies Case on Organization Device Area (OPD) in Regency Bogor). Study* This study aims to measure the influence of human resource competence, the use of information technology, and application standard accountancy government to quality report finance with uncertainty environment as a moderating variable in regional apparatus organizations in Bogor Regency. This research is Quantitative research. The population in this study were 26 OPD in Bogor Regency. This research carried out using a non-probability sampling approach with purposive sampling method. The number of samples used in this study were 106 respondents. Method of collecting data used in this study using the questionnaire method. The design used in this research is testing the Outer Model, testing the Inner Model, testing the hypothesis (hypothesis testing) by using the Structural Equation Model (SEM) – SmartPLS 3.0. The results of this study show that (1) the competence of human resources has a positive effect on the quality of financial reports; (2) use of information technology does not affect the quality of financial reports; (3) application of standards government accounting has a negative effect on the quality of financial reports; (4) environmental uncertainty moderate the negative influence of resource competence power man on the quality of financial reports; (5) Environmental uncertainty moderates the negative effect of using information technology on quality financial statements; (6) environmental uncertainty positively moderates the application of government accounting standards to quality report finance.

**Keywords:** Resource Competence Power Humans, Utilization of Information Technology, Standard Application Accountancy Government, Quality Report Finance, Uncertainty



*Environment***1. PRELIMINARY**

With development accountancy sector public in Indonesia, so exists accountability to Public on performance government Becomes something demands which general. For strengthen demands the, agency government need give information on activity and performance to public. Organization sector public often connected with the government responsible for provide service public which handle problem well-being in various field life. Government as institution public must be held accountable for its performance shape report finance. Mature this demands society increasingly over government which good. Performance Organization Device Area (OPD) must improved so that produce report finance which quality.

Report finance is something reflection to be able to know whether a government has walk with good, so that government required for could produce report finance which quality. In where report finance which generated has fulfil characteristics qualitative report finance which consists of relevant, reliable, comparable, and could understood (Rahman & Permatasari, 2021). So that from the publication of the financial statements can be useful for interested parties and Becomes basis of taking decision.

Report finance based on Standard Government Accounting (SAP) is a medium used by special government entities for bear answer performance finance to interested parties (public). From perspective people in area, report finance government area which arranged corresponding with SAP could explain how government manage finance in carry out development so that could increasewell-being Public (Zubaidi et al., 2019). Standard the confirmed with publication Regulation Government Number 71 Year 2010 about Standard Accountancy Government. understanding to Standard Accountancy Government (SAP) this necessary so that results regional financial reports are of higher quality (relevant, reliable, understandable, and comparable). Results study earlier show that application SAP influential to quality report finance government conducted by Nugraheni (2008) saw that the application of SAP the influential significant to quality financial statements. So also with research conducted by Kusumah (2012) shows that the results of research on the application of SAP have an effect positively on the quality of financial reports, in line with study which conducted by Sako (2018), and (Hendri & NR, 2020) that application standard accountancy government influential positiveto quality report finance government on OPD Province Sumatra West. Different with Fikri (2016) in his research find that application standard accountancy government has no significant effect on quality report finance.

The results of previous studies are supportive influence competence HR to quality financial statements that is conducted by Wati and Pratiwi. Spencer (1993) show competence source power man influential positive and significant to quality report finance area. The same case study which conducted by Hardiansyah (2016) in the study variable source power man influential to the value of financial information. This finding too supported by previous researchers conducted by Safiyulloah (2017), Andrianto (2017), and Zubaidi et al., (2019) which explained that competence HR influential to report finance.

Every source power man also must control technology information for reach



purpose from organization. Application technology information on every entity good sector private as well as the government sector certainly has purpose which different because application technology information on something organization that is for support interest his efforts. Technology Information is defined as a technology used for process data, including process, get, organize, store, manipulate data in various method for produce information which quality, that is information which relevant, accurate and appropriate time, which used for necessity personal, business, and governance is also information that strategy for decision making (Taviana & Rihardjo, 2020). To support business activities the, application technology information this have different objectives for each entity good sector private nor sector government.

In world modern moment this, use technology information Becomes something must. Where technology information could help human resources in managing finances. Although report finance is product which generated by source power man in the field accountancy but utilise technology can Minimize human error. Utilization information Technology covers exists

- (a) data processing, information processing, system management, and process work in a manner electronic, and
- (b) utilization of advances in information technology so that Public services can be accessed easily and inexpensively by people throughout the country this.

Results of previous studies conducted by Hardiansyah (2016), Safiyulloah (2017), and Andrianto (2017) show that utilization technology information influential significant to quality report finance government area. The same case study which conducted by Zubaidi et al., (2019) which show that influence utilization technology information to quality report finance show connection which positive significant. this prove that utilization good information technology will improve quality report finance.

Management finance which good must managed by source power man which competent, mastering information technology, and implementing Government Accounting Standards (SAP). To achieve this then an agency government need something system control internal which strong. Regulation Government (PP) Number 60 Year 2008 states that internal control includes various policies namely, (1) related to records finance, (2) give belief which adequate that report finance has arranged accordance with government accounting standards, as well reception and expenditure has corresponding with authorization which adequate, and (3) give reasonable assurance over the safety of the assets impact material on report finance government (Hardyansyah, 2016). In researching fairness report finance Body examiner Finance (BPK) use control internal as wrong one criteria.

Evaluation on quality report finance local government is carried out by the Examining Agency Finance (BPK) by carrying out an audit every the year. BPK's assessment results are stated in 4 (four) shape opinion that is Reasonable Without Exception (WTP), Qualified With Exception (WDP), Unreasonable (TW) and Not Providing Opinion (TMP). Opinion about fairness financial information presented in the report finance which based with consider criteria following, suitability with Standard Accountancy Government (SAP), adequacy disclosure ( *adequate disclosures* ), obedience to regulation legislation, effectiveness system *internal* control (Examiner's Office Finance Republic Indonesia, 2020).

Based on Constitution Number 15 2004 concerning management inspection and



not quite enough answer finance country, CPC RI representative Java West has do examination of the 2020 LKPD with the criteria inspection that is suitability drafting LKPD with government accounting standards, adequacy disclosure, obedience to regulation legislation invitation and effectiveness system control internal. Based on results inspection, Government Regency (Regency Government) Bogor again received the title of Fair Without Exception (WTP) from Body examiner Finance (BPK) on Report Finance Local Government (LKPD) for the 2020 fiscal year. Predicate WTP sixth time achieved, after previously five years in a row get predicate similar ([bogorkab.go.id](http://bogorkab.go.id)).

Report finance Regency Government Bogor year the 2021 budget is bad and could impact conclusion disclaimer. Wrong one the cause is auditors CPC find deviation in project repair road Pen Wheel- Pakansari which enter in program Cibinong *City A Beautiful*. Opinion WTP that rated only just an image for the regional head in the presence Public. Action bribe Ade and his men the 4 BPK auditors were disclosed by the Commission Eradication Corruption (KPK) through Operation Hand Catch (OTT). Ade is suspected of bribing the the auditor's Rp. 1.9 billion to get predicate opinion WTP in report finance Government Regency Bogor Year Budget 2021 ([kompas.com](http://kompas.com)). Bribes are given to the district government Bogor again received the title of Fair Without Exception (WTP) for year budget 2021 from BPK West Java Representative. Then CPC Representatives of West Java assigned a team of examiners for do audits inspection interim (introduction) on the Government Financial Statements Area (LKPD) year budget 2021 owned by Regency Government Bogor.

On moment status leader government Bogor Regency is occupied by Bogor Regent Ade Yasin, there is a vacancy caused by exists mutation employee and full Duty. Inauguration and confirmation this, conducted for filling vacancies, performance evaluation and also as a continuation of simplification efforts bureaucracy corresponding trust Regulation Minister utilization Apparatus Country and Reform Bureaucracy RI Number 25 year 2021 about simplification structure organization on agency government for simplification bureaucracy. Head device area requested for focus support achievement target indicator performance main and Program Panchakarsa, more productive, synergize and collaborate, as well as Keep going increase innovation remember We is at in 4th year, towards the end of the RPJMD 2018- 2023, and to maximize all potential and upgrade coordination with government center and province for get Support budget and more responsive to various change policy which issued by government center.

Condition happening emptiness position in Bogor Regency Government is one of them reason happening uncertainty environment. Uncertainty environment is flavor inability a individual in predict and decide things on an arbitrary basis accurate. Uncertainty environment caused There is influence from internal and external parties external organization, as often happening changes in regulations, economic and political conditions, happening mutation employee which fast and action demonstration Public to policy government. According to Lubis (2017), organizational change processes and structures which exists on organization as shape response to uncertainty environment (Rahmasari, 2020). Results study Rahmasari (2020) show that uncertainty environment moderate relation to the implementation of the internal control system and application standard accountancy government to quality report

finance government area.

Based on phenomenon which happen and variety results study earlier as research conducted by Hardyansyah (2016) which shows the result that the competency of the source human resources and utilization of information technology influential to quality report finance. From results the could interpreted that if the competence of human resources increases then will increase quality report finance. The results of research conducted by Hendri & NR (2020) prove that application standard government accounting has a positive effect on quality report finance.

Study this combine variable- variable free study previously which conducted by Hardyansyah (2016) and Hendri & NR (2020). This research refers to research previously which conducted by Hardyansyah (2016) with title study Influence human resource competency and utilization technology information to quality report finance with system control internal as variable moderating (studies empirical on SKPD districts Polewali Mandarin). Difference study this with study Hardyansyah (2016) located on addition variable application standard accountancy government, difference variable moderation that is uncertainty environment, and the location of the research location. Study this too refer to research conducted by Hendri & NR (2020) with the title of research Influence Quality Source Power Man, Implementation of Regional Management Information Systems and Application Standard Accountancy Government On the Quality of Government Financial Reports Area (Studies Empirical on OPD Province Sumatra West). Study this addition moderating variables, namely environmental uncertainty, difference variable X2, and difference location study.

Topic study this urgent studied on OPD Regency Bogor. Thing this because quality report finance in each OPD influenced by factors among them competence source power man, utilization technology information, and application standard government accounting. Apart from that nothing yet researching competence source power man, utilization technology information, and application standard accountancy government in OPD Regency Bogor. Based on condition which causing happening uncertainty environment, writer interested for use uncertainty environment as variable moderation, with purpose for look role uncertainty environment in strengthening or weakening influence competence source power man, utilization technology information, and application standard accountancy government to quality report finance government area.

## 2. Literature Review and Development Hypothesis

### Theory Stewardship

The grand theory that underlies this research is part from agency theory that is *stewardship theory*. *Stewardship* describe how shape that no there is situation management haste in goals individual but for interest together. Achievement success in a organization government that can improved with maximize utility *principals* and management. Beginning development accountancy organization sector public for fulfil information needs, among others *stewards* with *principals*. Accountancy as mover as well as followed various change which the more complex, there is a specialist in accounting as well there is development in organization sector public, as *principals* very difficult or sucksdo alone functions management (Hendrie & NR, 2020).



Connection theory *stewardship* here is explain how existence government area as institution or vehicle which can trusted in accommodate complaint community and also provide services good to Public, and capable take responsibility finance which entrusted and economy fulfilled as well as public welfare can be achieved in a way maximum, to carry out accountability the so *stewards* (managers and internal auditors) really need to arrange all ability in make effective control internal so that could produce report information finance which quality (Hendrie & NR, 2020).

### **Competence Source Power Man**

Source power man must defined not by what can be human resources do, namely: the process of carrying out work, but what which could source power man earn, that is: results which could be measured. Thing this because source power man looked at the more big role in the success of an organization, so many organization now realize that element man in organization could give superiority compete. Key for increase performance organization is with ensure activity source power man support organization which focus on productivity, service and quality. Resource competence human beings are capabilities and characteristics that owned somebody form knowledge, skills, and behavioral attitudes required in implementation Duty position in environment his job.

Human resources in the organization or government agencies have the same meaning importance with the work itself, given importance role source power man in organization or institution government, HR as factor determinant organization or institution government so competence Becomes aspect which determine success organization or institution government. With competence which tall which owned by HR in something organization or institution government of course Thing this will determine the quality of human resources that are owned will ultimately determine competitive quality institution government that himself (Armel, 2017).

HR as a determining factor of the organization or institution government then competency to be aspect which determine success organization or institution government. Availability source power man quality which own competence Becomes precondition main To use increase performance something organization. Indicator variable competence source power man on this research rased on research that has conducted by (Sudiaranti, 2015) which be measured with 3 indicator that is:

1. Knowledge
2. Skill
3. Behavior

### **Utilization Technology Information**

Moment this, application technology needed in organization. the role is as tool help for win competition and maintain position. Development technology within the organization conducted in a manner gradually on whole system. Thing the customized with the strength of the resources they have. Utilization Information Technology is the use of technology information form computer and network in a manner optimal which used man for make it easy and speed up Duty as well as increase performance. Technology information function for help good individual or something organization for make, change, keep, convey, until spread information.

In world modern moment this, use technology information Becomes something



must. Information technology can help resources man in manage finance. Although report finance is product which generated by human resources in accounting but utilise technology can minimize error from man that alone. Impact use computer (IT) in government, Among other for increase quality service to Public, increase image management country, and give convenience work for manager.

Indicator variable utilization technology information on study this gallop on study which has conducted by (Zubaidi, 2019) measured with 4 indicator that is:

1. Amount Computer which adequate
2. Utilization network Internet
3. The accounting process is carried out automatically computerized
4. Use software corresponding with the law act

### **Application Standard Accountancy Government**

Standard accountancy government is wrong one aspect urgent which needed for improve the quality of state financial governance and reporting finance government. Standard accountancy government containing principles accountancy which applied in arrange and serve report finance on organization government. Standard accountancy used by accountant finance in government as guidelines in the preparation and presentation of reports finance. Standard accountancy government need developed for repair practice accountancy finance on environment organization government. Standard accountancy government is the standard that governs how it is presented report finance for purpose general by increase comparability report finance both against the budget, between periods, and between entity (Armel, 2017).

Report finance which generated from Accrual based SAP implementation is intended for provide better benefits for stakeholders interest ( *stakeholders* ), for para user and examiners of government financial reports, compared with cost which issued. In addition to changing the SAP basis from cash to accrual becomes accruals, pp Number 71 Year 2010 delegate changes to PSAP arranged with regulation minister finance. Change to PSAP the could conducted corresponding with dynamics management finance country.

Indicator variable application standard Government accounting in this research is racing on research that has been conducted by (Ahsani, 2016) which be measured with 3 indicator that is:

1. Application base accruals for confession asset, obligation, and equity
2. Application of the cash basis for recognition income, shopping, and financing
3. Presentation in a manner reasonable

### **Uncertainty Environment**

According to Abdullah (quoted by Prihatningtyas et al, 2018), uncertainty environment becomes factor which could causing organization do adjustment to condition organization with environment. In condition environment which dynamic, resulted process planning and control will becomes more difficult for estimated.

In condition uncertainty environment which tall process arrange planning will become a problem, due to the incompetence of the manager in predict condition in period which will come. Likewise monitoring activities as well will affected by condition uncertainty environment, so that decision making is will conducted by the manager even will hampered.



Environmental uncertainty variable indicators on study this gallop on study which has conducted by (Rahmasari, 2020) which be measured with 5 indicator that is:

1. Measuring true or or not decision which already taken
2. Accuracy will decision which taken
3. Confidence with related adjustments change
4. Belief will action is correspondingwith target which want to achieved
5. Belief in do profession

### **Quality Report Finance**

Public sector financial reports are position finance urgent which originate from transactions made by the organization sector public. Report finance this for create accountability sector public. Report finance is report which structured regarding financial position and transactions performed by a reporting entity. In serve report finance government must serve information which useful and beneficial for para user in evaluate accountability and make decision (Armel, 2017).

Report finance government whichgenerated must fulfil principles appropriate time and arranged with follow Standard Accountancy Government corresponding with RegulationGovernment Number 71 of 2010. Information that there is in Report Finance Government Area (LKPD) must fulfil a number of characteristics qualitative which as required Government Accounting Standards namely Relevant, reliable, could compared and could understood. Component report finance which be delivered the covers Report Realization

Budgets, Balance Sheets, Cash Flow Statements And Records on Report Finance. Report Finance Government Area (LKPD) be delivered to Body Supervisor Finance (BPK) which where as an independent auditor who will audit report finance government To use for determine the level of quality of information heldby LKPD the. Besides presentation report finance which corresponding with SAP, obedience to legislation which apply, quality control system internal, evidence which adequate and presentation report finance in a manner whole which later will Becomes consideration in in inspection to report quality finance government area.

Indicators of financial report quality variables on study it's racing on study which has conducted by (Hardyansyah, 2016) which be measured with 4 indicator that is:

1. Relevant
2. Reliable
3. Could compared
4. Could understood

### **Influence Competence Source Power Man to Quality Report Finance**

Competence is a characteristic basis of a person who indicates a way of thinking, behave, and act and draw conclusions which could conducted and maintained by somebody on time period certain. Source power man is a pillar buffer main as well as driving the wheels of the organization in business realize vision and mission as well as purpose from organization the. So could interpreted that competence source power man is ability somebody or individual on something organization to carry out the functions or authority to achieve its objectives effective and efficient.

Government area must notice source power man which involved in drafting report finance, so that information- information which contained in in report finance





government could understood and used in a manner maximum by wearer (Taviana & Riharjo, 2020). Research results that support influence competence source power human on the quality of financial reports viz conducted by Wati and Pratiwi. Wati et al., (2014) show competence source power man positive and significant effect on quality report finance area. The same case study Pratiwi et al., (2015) showed that the source human resources influence the value of information regional finance. Based on the results of several study before, so hypothesis which could formulated as following:

**H<sub>1</sub>** : Competence source power man influential positive to quality report finance.

### **Influence Utilization Technology Information to Quality Report Finance**

At present the rapid development of technology and potential in its utilization can be done can widely open up opportunities for party which access, process, as well as which exploit information finance government area in a manner fast and accurate. Role technology information very help employee/apparatus area in process management data, transaction finance, presentation of financial statements, and can minimize error on moment do posting of document books, journals, and ledgers. With help computer will could increase score from information in processing data until could produce report finance government area which quality.

By because that, government area must for optimizing in utilization technology information this so that could increase ability for manage finance area appropriate with Government Regulation Number 56 of 2005 concerning Financial Information Systems Region (Taviana & Riharjo, 2020). Research result Ramadhani et al., (2018) conclude that utilization technology information influential positive to quality report finance government area. Results study Thanks (2015) also produce study which show that utilization technology information influential to quality report finance. From description in on could formulated hypothesis as following:

**H<sub>2</sub>** : Utilization technology information influential positive to quality report finance.

### **Influence Application Standard Accountancy Government to Quality Report Finance**

Application Standard Accountancy could give a good influence on Quality Report Finance which succeed create a report which quality, quality and give information complete. Nordiwan inwhere (2011) state with influence Among Standard Accountancy Government area applied environment government, good in central government and any department. From description concluded that application SAP this believed again impact on enhancement quality report finance government center (Hendrie & NR, 2020).

Study earlier which conducted by Abidin (2018) state that application standard accountancy government influential positive to quality report finance government, in line with study Adhi (2013), Ulfiati (2017) and Gumelar (2017) that application standard accountancy government influential positive to quality report finance. Based on results from a number of study before, so hypothesis which can formulated as following:

**H<sub>3</sub>** : Application standard accountancy government influential positive to quality report finance government.

### **Uncertainty Environment Moderate Influence Competence Source Power Man to Quality Report Finance**

Competence source power man is competence which related with knowledge, Skills, ability, and characteristics personality which in a manner live influence performance. Competence could seen from background education background, training, and skills which practiced in carry out Duty. Competence is characteristics somebody which own Skills, knowledge, and capability to carry out one profession (Asmawanti et al., 2010).

Competence source power man is device in operate organization public in Thing this competence source power man is device in apply transparency of public organization financial reporting. Application transparency reporting finance which Highly influenced by the competence of the source human resources within the organization (Ferdian, 2014). Based on the description above, the hypothesis which developed in study this is as following:

**H<sub>4</sub>** : Uncertainty environment moderate influence competence source power man on the quality of financial reports government area.

### **Uncertainty Environment Moderate Influence Utilization Technology Information To Quality Report Finance**

Uncertainty environment is limitations individual in evaluate probability fail or succeed decisions are made. The more tall level technology information so will make it easy performance employee in arrange financial statements. Availability of personal computers (PC) which supported by various type device soft which easy operation possible employee could access information with fast and prepare more much information is needed in the report finance.

Good use of information technology will provide information that is clear, fast and integrated which needed by para user report finance in taking decision. Based on description in on formulated hypothesis as following :

**H<sub>5</sub>** : Uncertainty environment moderate the influence of the use of information technology to quality report finance government area.

### **Uncertainty Environment Moderate Influence Application Standard Accountancy Government On Quality Report Finance**

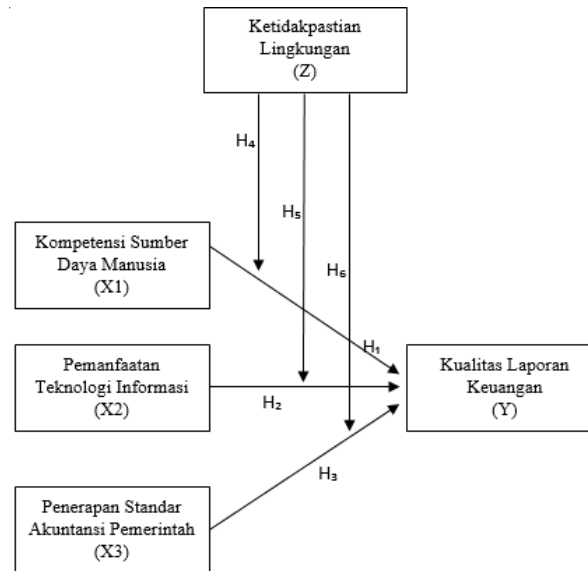
According to Kasfauzi (2016), uncertainty environment caused by various Thing outside organization such as changes in regulations fast in one range time certain, exists rules that differ from one rule with which other, and etc. Reliability in the transparency of financial reporting is affected by environmental uncertainty. There are rules government related transparency reporting finance, push government for convey detailed information, both processes or practices contained in the financial statements for fulfil precondition quality reliability report finance (Rahmasari, 2020).

Study earlier which conducted by Rahmasari (2020) state that uncertainty environment moderate negative application standard accountancy government to quality of government financial reports. Reliability report finance is wrong one characteristics qualitative report finance which arranged in pp No 71 year 2010. Report finance which quality could achieved with fulfil whole characteristics qualitative that is relevant, reliable, could compared and could understood. Based on the above



description is formulated hypothesis as following:

**H<sub>6</sub>** : Uncertainty environment moderate negative influence application standard accountancy government to quality report finance government area.



**Image 1. Framework Thinking Source: Results Processing Data (2022)**

### 3. Method Study

Study this conducted on Organization Device Area which there is in Region Regency Bogor and study this conducted approximately for 2 months, namely in May 2022 until June 2022. Population which will becomes object in study this is 36 Regional Apparatus Organizations (OPD) in the District Bogor. Study this use technique *purposive sampling*. *purposive sampling* that is technique which conducted based on criteria which customized with purpose study or considerations from researchers. The criteria consist from :

- Employee which period it works minimum 1 year,
- Employee which own education final minimum D3,
- Competent employees field, as well as
- Employee which capable arrange report finance.

The sample in this research is employees Part Finance Organization Device Area (OPD) Regency Bogor with total sample as much 130 respondent.

#### **Operational Definitions and Analysis Tools Competence Source Power Man (X<sub>1</sub>)**

Human resource competence is ability and characteristics which owned a person's knowledge, skills, and attitude of behavior required in the implementation duties in his work environment. To measure the competence of human resources, used instrument list statement Hardyansyah (2016) and Sudiarianti (2015) in Wilda (2018) which consists of twelve questions use scale likert 1-5.

#### **Utilization Technology Information (X<sub>2</sub>)**

Utilization technology information is as choice individual for use technology information to support the implementation of their duties. To measure the utilization of

information technology, used instrument list statement Hardyansyah (2016) and Lilis (2017) in Wilda (2018) which consists from ten question use scale likert 1-5.

### **Application Accounting Standards Government (X<sub>3</sub>)**

Government Regulation (PP) No. 71 defines standard accountancy government is Suitesystematic and procedure, maintenance, equipment, and element other for realize function accountancy since analysis transaction until with reporting finance in environment government organization. To measure applicability government accounting standards, used instruments list statement Ridho Baharsyah (2019) and Sudiarianti (2015) in Wilda (2018), which consists out of twelve statements using a Likert scale 1-5.

### **Uncertainty Environment (Z)**

Uncertainty environment is flavorinability somebody for predict social and physical factors that influence behavior maker decision in organization. . For measure uncertainty environment, used instrument list statement Benny (2016) in Efri Elsridayani (2020) and Yuanita Soka Gunawan (2013) in Rian Saputra (2014) which consists from eleven use statement scale likert 1-5.

### **Report Quality Finance (Y)**

Regulation Government Number 71 Year 2010 state that report finance which quality is a financial report that has characteristics relevant, reliable, could compared as well as could understood. For measure quality report finance, used instrument list statement Hardyansyah (2016) and Sudiarianti (2015) in Wilda (2018) which consists of four mercy statement use scale likert 1-5.

### **Method Analysis Data**

The method to be used in testing the research hypothesis is a *structural equation modeling* . *structural Equation Modeling* (SEM) is a useful statistical model for explain connection Among a number of variable. In use, SEM inspect structure linkages which stated in series equality. Equations the describe all the relationships between constructs (the dependent variable and the independent variable). involved in analysis Hair et.al, (2013). In In this study, the SEM method used was *partial Least Square* (PLS).

### **Partial Least Square (PLS)**

*Partial Least Square* (PLS) is also called soft SEM, because assumptions which needed very a little compared with *Covariance based SEM*. Study this use SEM, so evaluation will conducted on two model, that is *outer model* and *inside models*.

## **4. Results And Discussion**

### **Level Return Questionnaire**

In the framework of research purposes, in chapter previously it has been explained that this research done by data collection primary use questionnaire which shared in a manner directly to 26 Regional Apparatus Organizations (OPD) Bogor Regency. Number of questionnaires spread a number 130 questionnaire. From whole questionnaire which spread researcher, total questionnaire which return totaling 106 (82%).

**Results Statistics Descriptive**

Statistics descriptive is description about the summary data of each variable which will enter in process testing which aim for make it easy understand data. Statistics descriptive this describe about competence source power man, utilization technology information, application standard accountancy government, environmental uncertainty, and quality financial statements. Statistics presented in table *descriptive statistics* which show number mean which could seen on table following this:

**Table 1. Statistics Descriptive**

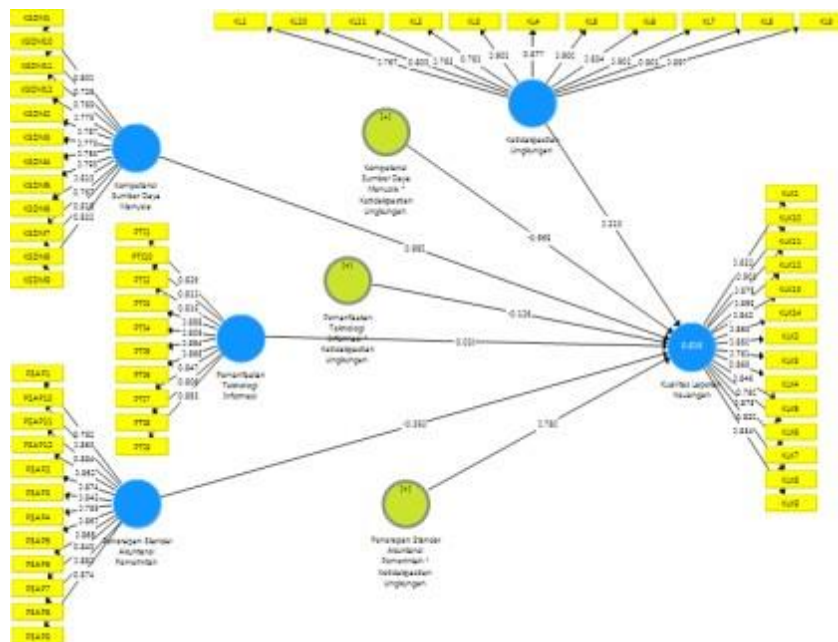
No	Variabel	Frekuensi					Mean
		1	2	3	4	5	
1	KSDM1 – KSDM12	0	0,7	36,3	40,9	28,1	3,91
2	PTI1 – PTI10	0	1	49,3	27,9	27,8	3,78
3	PSAP1 – PTI12	0,08	1	43,3	25,7	35,9	3,91
4	KL1 – KL11	0	0,36	36,4	32,6	36,6	3,99
5	KLK1 – KLK14	0	0,14	25,5	50,6	29,9	4,04

Source: Processed Data, 2022

Based on results analysis descriptive on table showing that average evaluation respondent fifth variable the including criteria which enough high , so that this show that deployment data already good.

**Testing hypothesis**

In PLS testing statistically every connection which hypothesized conducted with use simulation. In Thing this conducted *bootstrap* method to the sample. Test result with *bootstrapping* from analysis pls could seen on table previously served picture results *boot trap* .



**Figure 2. Results Bootstrapping**

Source: Results Processing Data (2022)



**Table 2. Bootstrapping**

Pengaruh	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Kompetensi Sumber Daya Manusia -> Kualitas Laporan Keuangan	0.950	0.961	0.171	5.541	0.000
Pemanfaatan Teknologi Informasi -> Kualitas Laporan Keuangan	0.020	0.022	0.058	0.353	0.724
Penerapan Standar Akuntansi Pemerintah -> Kualitas Laporan Keuangan	-0.392	-0.397	0.143	2.746	0.006
Kompetensi Sumber Daya Manusia * Ketidakpastian Lingkungan -> Kualitas Laporan Keuangan	-0.569	-0.558	0.171	3.324	0.001
Pemanfaatan Teknologi Informasi * Ketidakpastian Lingkungan -> Kualitas Laporan Keuangan	-0.126	-0.135	0.063	2.011	0.045
Penerapan Standar Akuntansi Pemerintah * Ketidakpastian Lingkungan -> Kualitas Laporan Keuangan	0.780	0.781	0.201	3.887	0.000

Source: Processed Data, 2022

### Results Testing

Hypothesis in pls testing in a manner statistics every connection which hypothesized conducted with use simulation. InThing this conducted method *bootstrap* to sample. Testing with *bootstrap* also intended for minimize problem abnormal research data. Test result *bootstrapping* from analysis pls is as following :

#### Testing hypothesis 1 (Influence Competence Source Power Man to Quality Report Finance)

Results testing hypothesis firstshowing connection competence source power man to quality report finance as seen on table 2 showing score (O) which is the path coefficient of 0.950 with a *t statistic value* of 5.541. the value greater than the value of *t* table (1.960). *p- value* 0.000 more small from 0.05. So that could means that the competence of human resources influential positive to quality report finance. Thing this means **Hypothesis 1 is accepted** .

This indicates that the resource Humans are very influential on readiness and effectiveness in the implementation of the accounting system finance area in environment Government Regency Bogor. Source power man which involved in implementation system accountancy finance area demanded for own Competence is a skill and knowledge which good for could complete Duty.

#### Hypothesis Testing 2 (Effect Utilization Technology Information to Quality Report Finance)

The results of testing the second hypothesis show connection utilization technology information to quality report finance as seen on table 2 showing score (O) which is coefficient track as big 0.020 with *statistical t* value of 0.353. The value is more smaller than the value of *t* table (1,960). The *p-value* is 0.724 more big from 0.05. So that could

interpreted that utilization technology information no influential on the quality of financial reports. Thing this means **Hypothesis 2 rejected** .

Although the use of information technology was in the good category overall based on results testing statistics descriptive about response respondent related variable utilization technology information however not yet capable produce quality a report finances well. It means if utilization technology information the more good not yet of course implementation of the quality of financial reports will good on OPD in Regency Bogor. Application technology information wrong one factor which support in Thing management finance regional work units that produce quality financial reports in accordance with standard which set by Body examiner Finance Republic Indonesia, utilization information technology the better, the better quality report finance which generated by Government Area.

### **Testing hypothesis 3 (Influence Application Standard Accountancy Government to Quality Report Finance)**

The results of testing the third hypothesis show relation to the application of government accounting standards to quality report finance as seen on table 2 showing score (O) which is a coefficient track as big -0.392 with *t statistic* value of 2.746. The value is more greater than the value of *t* table (1.960). The *p-value* is 0.006 more small from 0.05. So that could interpreted that application standard accountancy government influential negative to quality report finance. Thing this means **hypothesis 3 accepted** .

Thing this show that application standard accountancy government has applied with good in organization device area bogor district however there is a number of factor which not yet support for make it positive effect. Very low variable yield to quality report finance government area, allegedly because there are employees in several agency only operate Duty and no understand with standard, should employee given understanding related with standard accountancy government because standard the is the most important reference used by employees in preparing financial reports so that produce something report finance which quality.

### **Testing hypothesis 4 (Influence Competence Source Power Man to Quality Report Finance with Uncertainty Environment as variable moderation)**

Results testing hypothesis fourth showing connection competence source power man to quality report financewith environmental uncertainty as a variable moderation as seen on table 2 showing score original (O) which is coefficient track as big -0.569 with score *t statistics* as big 3,324. score the more big from the *t* table value (1.960). The *p value* is 0.001 more small from 0.05. So that could interpreted that environmental uncertainty weakens influence competence of human resources to quality report finance. Thing this means **hypothesis 4 accepted** .

With thus exists uncertainty environment could weaken competencesource power man. Thing this happen because uncertainty environment related competence source power man on organization device area in Bogor Regency allows it to exist decisions which taken by employee much influenced by existing factors outside control source power man that alone. With exists uncertainty environment, expected no happen presentation report finance which no relevant as well as permanent could improve financial management accountability area.

### **Hypothesis Testing 5 (Effect of Utilization Information Technology on Report Quality Finance with Uncertainty Environment as variable moderation)**

Results testing hypothesis fifth showing connection utilization technology information to quality report finance with uncertainty environment as variable moderation as seen on table 2 showing score original (O) which is path coefficient of -0.126 with a *statistical t value* of 2.011. This value is greater than the *t value table* (1,960). The *p value* of 0.045 is smaller than 0.05. So that could interpreted that environmental uncertainty weakens influence utilization of information technology on quality report finance. Thing this means **hypothesis 5 accepted**.

With thus exists uncertainty environment could weaken utilization technology information. Thing this happen because uncertainty environment related utilization technology information on organization device area Regency Bogor possible exists various information which needed for make decisions in the agency Many are influenced by factors beyond our control. With exists uncertainty environment related presentation report finance expected no causing delays or errors in presentation report finance.

### **Testing hypothesis 6 (Influence Application Standard Accountancy Government to Quality Report Finance with Uncertainty Environment as variable moderation)**

Results testing hypothesis fifth shows the relationship of application of accounting standards government to quality report finance with environmental uncertainty as a variable moderation as seen on table 2 showing score original (O) which is path coefficient of 0.780 with a *statistical t value* of 3.887. This value is greater than the *t value table* (1,960). The *p value* of 0.000 is less than 0.05. So that could interpreted that uncertainty environment strengthen influence application standard accountancy government to quality of financial reports. This means **Hypothesis 6 accepted**.

With thus exists uncertainty environment could strengthen application standard accountancy. Thing this happen because uncertainty environment related application standard accountancy government on organization device area Bogor Regency has been well run by employee. This is reflected in the results of the questionnaire which has collected and concluded that from the tenth statement i.e. I know exactly the way in carry out Duty I. With exists uncertainty environment, standard accountancy government already applied by para employee properly to carry out the accounting process, so that could produce report finance which quality.

## **5. CONCLUSION**

- a) Competence source power man positive effect on the quality of reports finance with score significant as big  $0.000 < 0.05$ . The more good competence source power man which there is on something organization device area so the better the quality of financial reports which generated.
- b) Utilization technology information no influential to quality report finance with score significant as big  $0.724 > 0.05$ . The more decline utilization technology information which there is on something organization device area so the more not enough good also quality report finance which generated.
- c) Application standard accountancy government influential negative to quality report finance with score significant of  $0.006 < 0.05$ . It's getting lower application



standard accountancy government which there is on something organization regional apparatus, the less good also quality report finance which generated.

- d) Uncertainty environment moderate negative influence competence source power human impact on the quality of financial reports with a significant value of  $0.001 < 0.05$ . With exists variable uncertainty environment so will weaken the influence of resource competency variables human for quality report finance.
- e) Uncertainty environment moderate negative influence utilization technology information on the quality of financial reports with a significant value of  $0.045 < 0.05$ . With exists variable uncertainty environment so will weaken influence variable utilization technology information to quality report finance.
- f) Uncertainty environment moderate positive application standard accountancy government to quality report finance with score significant as big  $0.000 < 0.05$ . With exists variable uncertainty environment so wil" strengthen influence variable application standard accountancy government to quality report finance.

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