

The Influence of Leadership Style, Human Resource Competence, and Internal Control on the Quality of Accounting Information Systems and Financial Reports

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Abstract

State financial management has always been in the spotlight due to increasing cases of corruption in the public sector and government organizations. This is why public organizations in Indonesia must provide quality accounting information to produce quality financial reports. Problems with inadequate accounting and reporting information systems, as well as accounting and reporting information systems that have not been supported by competent human resources, are challenges for *ministries/institutions* and are considered weaknesses in the internal control system. This research aims to analyze the influence of leadership style, human resource competence, and internal control on the quality of accounting information systems and their impact on financial statements. The method used was quantitative research with a population of heads of administration and financial operators under the Ministry of Environment and Forestry. Data collection was conducted using a questionnaire that was responded to by 157 employees. The results of the research show that leadership style has no effect on the quality of accounting information systems and the quality of financial statements; human resource competence has a significant positive effect on the quality of accounting information systems and the quality of financial statements; and the quality of accounting information systems has a significant positive effect on the quality of financial statements, while internal control has a significant positive effect on the quality of accounting information systems but not on the quality of financial statements.

Keywords: leadership style, human resource competence, internal control, quality of accounting information system, quality of financial statements

INTRODUCTION

Accounting information systems produce information in many ways within an organization, one of which is as a medium to produce information that serves as the basis for the preparation of financial statements. This is often the concern of many experts when assessing the quality of information systems operated by organizations, especially public organizations. The problem is that the quality of financial reporting in the private sector is widely considered, but in the public sector it is often overlooked (Rudzioniene & Juozapaviciute, 2014). Several governments around the world have taken important decisions to improve their public financial management in response to the global financial crisis that erupted in the past decade.

Various financial management reforms are being implemented in public sector entities globally with a view to improving accountability, transparency, and minimizing financial waste through the adoption of accrual-based International Public Sector Accounting Standards (*IPSAS*). Along with this, one of Indonesia's efforts is the issuance of a package of laws in the field of state finance contained in Law Number 17 of 2003 concerning State Finance and Law Number 1 of 2004 concerning the State Treasury. The issuance of this regulation encourages the government to make improvements in the management of state finances, one of which is in

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the field of accounting and reporting. The law states that to support good governance, state financial management must be conducted professionally, openly, and accountably.

In government organizations, the general purpose of accounting and financial reporting is to provide information that will be used in economic, social, and political decision-making as well as evidence of accountability and management (stewardship), and to provide information that is used to evaluate managerial and organizational performance (Mardiasmo, 2018). Financial reporting serves as a vital resource for conveying financial information to all interested users (Muraina & Dandago, 2020). High-quality financial statements can have a positive and significant effect on the organization's stakeholders and vice versa, as it relates to how public sector entities provide stewardship accounts over public funds and other assets entrusted to them to assist public money providers such as taxpayers, donor agencies, and local and foreign investors in important decision-making and other intended purposes. Financial reporting is also concerned with the communication of financial information to the entity's stakeholders (Okere et al., 2017), while accounting/financial reporting is equally seen as a government financial information system and financial disclosure procedure (Udeh et al., 2015). Furthermore, financial reporting is a formal communication process of business financial activities to its stakeholders (Al-Dmour, 2018).

The main problem in the implementation of good government financial management in Indonesia is that Indonesia does not have a good accounting system (Mardiasmo, 2018). The absence of a reliable accounting system is one of the weaknesses in the government's internal control. If the accounting system is not trustworthy, accounting recording and reporting will also be less trustworthy. In addition, most agency accounting system (*SAI*) operators do not have an accounting education background, so they do not really understand how to operate the existing accounting system, resulting in financial reports that do not adequately support good government financial statements.

Since 2015, ministries and institutions in Indonesia have begun to implement cash toward accrual in financial reporting. However, this has not been supported by an integrated accounting system. The system created is still a separate desktop application for each accounting element. These applications include planning with the *RKA/KL* application, treasurer functions with *SILABI*, *BMN* management with *SIMAK BMN*, financial statements with *SAKPA* and *SAIBA*. All of these systems have not been integrated, so data consolidation is carried out manually through injecting computer data archives between applications. Problems with inadequate accounting and reporting information systems and accounting and reporting information systems that have not been supported by adequate human resources are challenges for ministries/institutions and represent a weakness in the accounting and other reporting control systems identified by *BPK RI* in the results of the 2022 audit of the *LKPP*.

The most visible serious problem is corruption in the public sector or government organizations. This is the reason why public organizations in Indonesia must provide quality accounting information through a quality financial reporting system as well. Based on the 2022 Corruption Perception Index (*CPI*) report, Indonesia is ranked 34/100 and ranked 110th out of 180 countries surveyed.

The problem of budgeting, implementation, and accountability for expenditures outside the *PC-PEN* program at 80 *K/L* of at least Rp15.58 trillion has not been fully in accordance with the provisions. As a result, the realization of employee spending, goods spending, and

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capital expenditure does not reflect the substance of the actual activity, and has led to the emergence of expenditure burdens that should not be borne by the government. In addition, the high number of audit findings in the Central Government's Financial Statements gives a bad impression regarding the quality of the financial statements. The results of the *BPK* audit (*IHSP*, 2021) revealed 8,483 findings containing 14,501 problems amounting to IDR 8.37 trillion, including 6,617 (46%) problems of weaknesses in the internal control system (*SPI*) and 7,512 (52%) problems of non-compliance with the provisions of laws and regulations (hereinafter referred to as non-compliance) amounting to IDR 8.26 trillion, and 372 (2%) problems of inefficiency, ineffectiveness, and lack of economy amounting to IDR 113.13 billion.

In the report on the results of the audit by *BPK RI* on the Financial Statements of the Ministry of Environment and Forestry for 2022, weaknesses were found in the internal control system and compliance with laws and regulations. To obtain sufficient confidence in whether the financial statements are free from material misstatements, *BPK* conducts tests on the effectiveness of the internal control system and compliance with the provisions of laws and regulations that have a direct and material effect on the financial statements.

Table 1. Audit Results of BPK RI in 2022

NO	Title of Findings	Sub Findings
1.	Non-Tax State Revenue	The Ministry of Environment and Forestry has not established a Carbon Trade Policy for the forestry sector and has not adequately coached and monitored carbon rappan activities
2.	Employee Spending	SIMPEG data is not yet reliable and cannot be used as a reference in calculating employee spending
3.	Shopping Goods	1. Control of the realization and planting results in forest and land rehabilitation (RHL) activities using GPS is inadequate 2. The Ministry of Environment and Forestry did not monitor, evaluate and impose sanctions on 45 (forty-five) PPKH holders who did not complete the planting of watershed rehabilitation covering an area of ±36,205.38 ha
4.	Capital Expenditure	The shortfall in the volume of capital expenditure realization amounted to Rp273,646,711.03 and the inability to file a delay fine of Rp485,156,990.97
5.	Non-Tax Receivables	Directorate General of PHL Provides administrative sanctions to payers who are in arrears in the payment of forest resource provision (PSDH) and reforestation funds (DR)
6.	Supplies	Goods to be handed over to the community have not been supported with documents for the transfer of inventory control
	Fixed Assets	Fixed Asset Management Is Not Optimal

Source: LHP, BPK RI Ministry of Environment and Forestry in 2022

Leadership style has an influence on the implementation of the quality of financial reporting and accounting information systems (Endraria, 2019; Mardinan et al., 2018a; Tran et al., 2021). Other results stated that each type of directive, supportive, participative, and achievement-oriented leadership style indirectly affects the quality of the accounting information system (Fardinal, 2018). Human resource competence has a significant influence on the quality of financial reporting (Gultom et al., 2019; Kusuma, 2021; Loudoe & Fardinal, 2021; Synthia, 2017) and accounting information systems (Sagara, 2015; Sumaryati et al., 2020; Umar et al., 2018). The effectiveness of internal control shows a significant influence on

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the quality of financial reporting (Kasim, 2015; Mardinan et al., 2018b; Rizka & Gowon, 2021; Sumaryati et al., 2020; Umar et al., 2018), as well as research conducted by Lari Dashtbayaz et al. (2019), which showed that weaknesses in internal control have a significant negative relationship with the quality of financial reporting. In other words, weak internal control reduces the quality of accounting information systems and the quality of financial statements.

Therefore, this research aims to analyze the influence of leadership style, human resource competence, and internal control on the quality of accounting information systems and their impact on financial statement quality within the Ministry of Environment and Forestry context. The benefits of this research include: (1) providing empirical evidence for policymakers to improve financial management systems in public sector organizations, (2) offering practical insights for government institutions to enhance the effectiveness of accounting information systems through better leadership practices and human resource development, (3) contributing to the theoretical understanding of factors affecting financial reporting quality in the Indonesian public sector, and (4) serving as a reference for future research on public sector financial management and accountability mechanisms.

METHOD

This research employs quantitative methodology with a causal research design conducted within the Ministry of Environment and Forestry, Indonesia. The research population comprises all work units under the Directorate General of Natural Resources and Ecosystem Conservation, totaling 75 work units that utilize accounting information systems for financial reporting as both accounting and reporting entities. The sample includes heads of administration and financial operators using non-probability sampling with saturated sampling technique, resulting in 157 respondents. Data collection utilized structured questionnaires with Likert scale measurements distributed to Budget User Assistant Accounting Units (*UAPPA-El*) and Budget User Power of Attorney Accounting Units (*UAKPA*). Data sources consist of primary data obtained through questionnaire responses regarding leadership style, human resource competence, internal control, accounting information system quality, and financial statement quality. Data analysis techniques employ Partial Least Squares Structural Equation Modeling (*PLS-SEM*) using *SmartPLS* 3.2.9 software for testing hypothetical relationships and measuring model validity and reliability.

This research aims to explain and test the hypothesis of causal relationships or influences between variables. The quantitative paradigm or quantitative research emphasizes testing theories through combining analytical variables with numbers and conducting data analysis with statistical procedures (Nur Indriantoro & Bambang Supomo, 2018). In this research, each variable was measured using an ordinal measurement scale. An ordinal scale is a measurement scale that expresses the category, rank, and distance of the construct being measured (Indriantoro & Supomo, 2018). Rating values indicate a size or level of preference. Furthermore, to measure respondents' responses to statements in the questionnaire, the Likert scale was used.

Hypotheses

H1: Leadership style affects the quality of accounting information systems

H2: Human resource competence affects the quality of accounting information systems

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H3: Internal control affects the quality of accounting information systems

H4: Leadership style affects the quality of financial statements

H5: Human resource competence affects the quality of financial statements

H6: Internal control affects the quality of financial statements

H7: The quality of the accounting information system affects the quality of financial statements

Population and Sample

The population in this research consists of all work units within the scope of the Directorate General of Natural Resources and Ecosystem Conservation of the Ministry of Environment and Forestry, both central and regional, totaling 75 (seventy-five) work units that use accounting information systems in carrying out financial reporting both as accounting entities and reporting entities. In this case, the population includes the Head of Administration and the operators. After determining the research population, the research sample was then determined. The sample is a fraction of the population (Sekaran & Buogie, 2016). The sample of this research includes the Echelon I Budget User Assistant Accounting Unit (*UAPPA-EI*) and the Budget User Power of Attorney Accounting Unit (*UAKPA*). The research sampling was designed using a non-probability sampling approach, employing saturated sampling or census techniques. Saturated sampling, or census, is used when researchers want to ensure that all members of the population are included in the research (Sugiyono, 2019).

Data Analysis Techniques

The instrument used in this research is a questionnaire. The selection of questionnaires is appropriate when the number of respondents is large enough and spread over a sufficiently large area (Sugiyono, 2019). The type of questions or statements used in the questionnaire is closed and structured, according to the indicators of each variable. Considering that data collection is carried out using questionnaires, the seriousness of respondents in answering questions and statements is very important. The analysis uses descriptive statistics. Meanwhile, the technical data analysis uses Partial Least Squares (*PLS*). *PLS* is a Structural Equation Model (*SEM*) that is based on components or variants. *PLS* is an alternative approach that shifts from a covariance-based to variant-based *SEM* approach (Ghozali & Latan, 2015). Furthermore, the data is processed using *SmartPLS* Software 3.2.9.

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RESULTS AND DISCUSSION

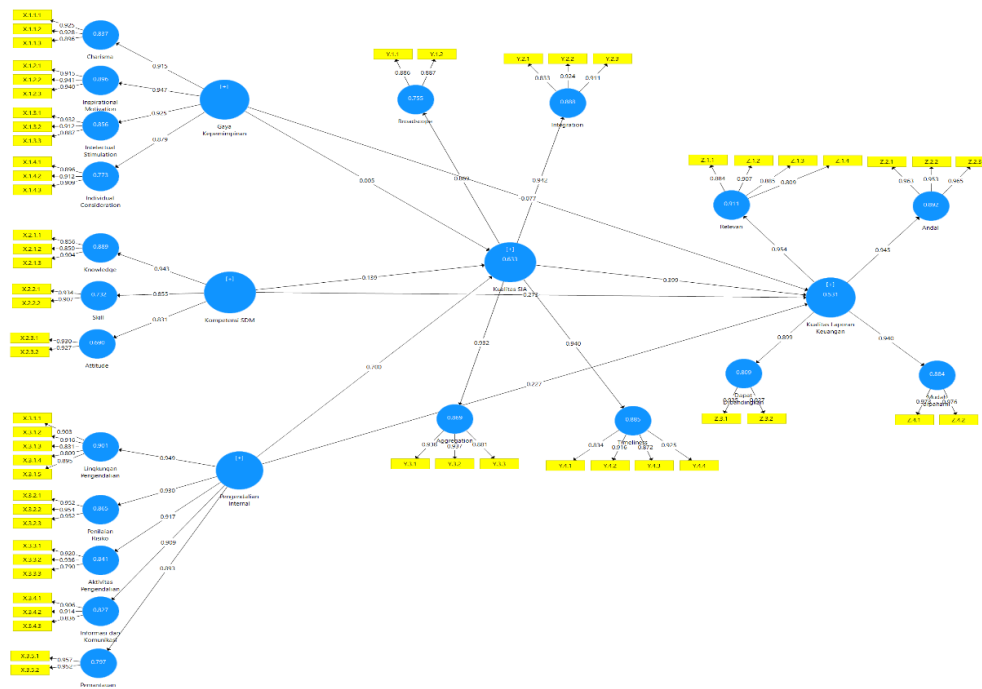


Figure 1. Measurement Model (Outer Model)

The value of the determination coefficient on the influence on the quality of the accounting information system (R Squared Adjusted) was 1,000. This shows that the influence of leadership style, quality of human resources, and internal control on the quality of accounting information systems is 100%. The magnitude of the influence above 100% indicates that the influence it has belongs to the large category.

The value of the determination coefficient on the effect on the quality of financial statements (R Squared Adjusted) was 0.519. This shows that the influence of the quality of the accounting information system on the quality of financial statements is 51.80%. The remaining 48.20% was influenced by other variables outside the research model. The magnitude of influence above 50% shows that the influence it has belongs to the large category.

Table 1. Determination Coefficient Results

Variable	R Square	R Square Adjusted
Quality of Financial Statements	0,531	0,518
Quality of Accounting Information System	1,000	1,000

Source: Data processed

Table 2. Predictive Results Are Relevant

Variable	Q²
Quality of Financial Statements	0,396
Quality of Accounting Information System	0,681

Source: Data processed

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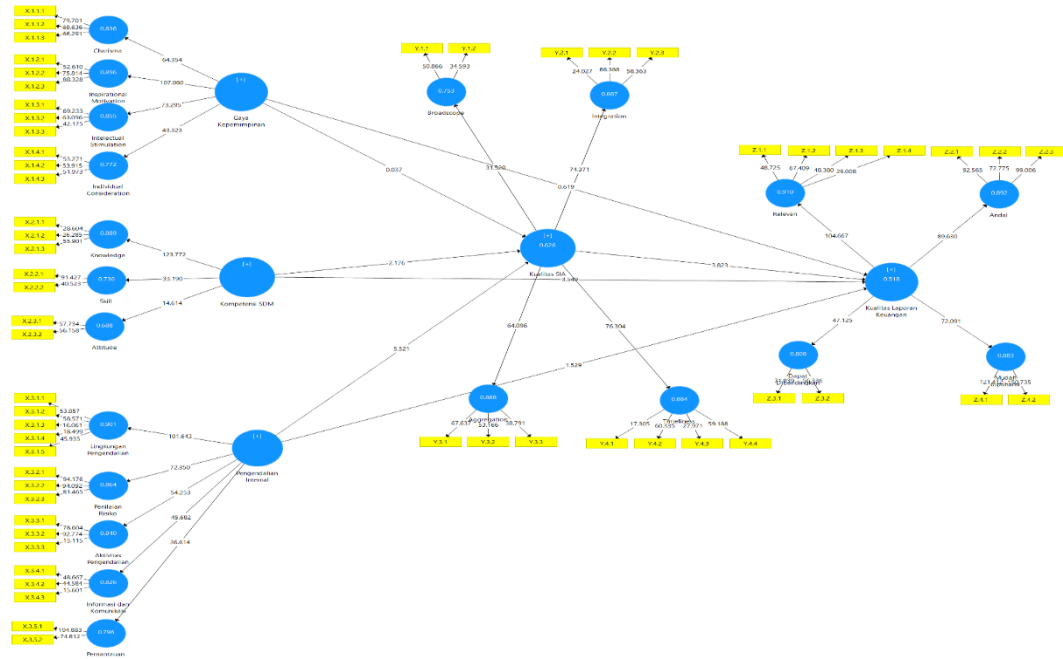


Figure 2. *Output Bootstrapping*

Hypothesis 1

The results of hypothesis 1 test, namely the influence of leadership style on the Quality of Accounting Information Systems, have a coefficient value of 0.005. A *p-value* of 0.386 does not meet the criteria of less than 0.05 values, indicating that the leadership style has no influence on the quality of the accounting information system. So hypothesis 1 was rejected. A *p-value* of 0.993 does not meet the criteria of less than 0.05, indicating an insignificant effect. So the H1 hypothesis was rejected. Interpretation of this, it is suspected that there are other factors that can affect the relationship between leadership style and the quality of accounting information systems. These results support the research of A. Anggraini et al. (2024) who stated that leadership style cannot affect the accounting information system used by the government. ”. From a theoretical perspective, the results of this research are not in line with the stewardship theory. Where the leader has not fully had the influence to serve in the running of the accounting information system in his work unit. The results of the research show that this concept is not appropriate because with the accounting information system used by central government agencies, it does not require direct interaction with information users. Users can access information without having to deal with the leader of the work unit. However, this influence can vary depending on the conditions and situation in each organization.

Hypothesis 2

The results of hypothesis 2 testing, namely the influence of human resource competence on the Quality of Accounting Information Systems, have a positive value coefficient value of 0.139 and a significance of *t-statistical* value of $2.176 > t$ table of 1.96 and a *p-value* of $0.030 < \text{a significance level of } 0.05$. Thus, the competence of human resources has a significant positive influence on the quality of accounting information systems. So hypothesis 2 is accepted. A *p-value* of 0.044 less than 0.05 shows a significant influence. So it can be said that human resource competence has a positive effect on the Quality of Accounting Information

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Systems. This means that when an organization is filled with human resources who have good competence, it can improve the quality of the accounting information system. On the other hand, when the organization is filled with incompetent human resources, it can reduce the quality of the accounting information system.

Hypothesis 3

The results of hypothesis 3 testing, namely the effect of internal control on the quality of the Accounting Information System, have a positive value coefficient value of 0.700 and a significance of *t-statistical value* of $5.521 > t$ table of 1.96 and a *p-value* of $0.000 < a$ significance level of 0.05. Thus, internal control has a significant positive influence on the quality of accounting information systems. So hypothesis 3 is accepted. When an organization has good internal control, it can encourage the improvement of the quality of the accounting information system. On the other hand, when internal control does not run well, the quality of the accounting information system will decrease.

Hypothesis 4

The results of hypothesis 4 testing, namely the influence of leadership style on the quality of financial statements, have a negative value coefficient value of -0.077 and a significance *t-statistic* value of $0.619 > t$ table of 1.96 and a *p-value* of $0.536 > a$ significance level of 0.05. This value does not meet the significance criteria so hypothesis 4 is rejected. This can be because the quality of financial statements is the result of the work of various factors such as human resources, methods and systems used by agencies. The results of this test support the theory of continuity where leadership focuses on specific variables related to the environment that may determine which leadership style is best suited for a particular work situation.

Hypothesis 5

The results of hypothesis 5 testing, namely the influence of human resource competence on the quality of financial statements, have a positive value coefficient value of 0.273 and a significance of *t-statistical* value of $3.549 > t$ table of 1.96 and a *p-value* of $0.000 < a$ significance level of 0.05. Thus, the competence of human resources has a significant positive influence on the quality of financial statements, so hypothesis 5 is accepted. The results of this research are in line with the research of Palimbong et al. (2018) and Samosir & Setiyawati (2019) which proves that human resource competence has a positive effect on the quality of financial statements.

Hypothesis 6

The results of hypothesis 6 testing, namely the effect of internal control on the quality of financial statements, have a positive value coefficient value of -0.227 and a significance of *t-statistical* value of $1.529 > t$ table of 1.96 and a *p-value* of $0.127 > a$ significance level of 0.05. This value did not meet the significance criteria so hypothesis 6 was rejected. The results of this research found that internal control had no effect on the quality of financial statements. This can be caused because internal control in the work units of government agencies has not been fully implemented. This finding is in line with the research results of Rizka et al. (2021) which show that the internal control system has a negative effect on the quality of financial

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statements, which means that every increase in the internal control system by one unit will reduce the quality of financial statements by one unit.

Hypothesis 7

The results of hypothesis 7 testing, namely the effect of the quality of the accounting information system on the quality of financial statements, have a positive value coefficient value of 0.399 and a significance of *t-statistical value* of $3.823 > t$ table of 1.96 and a *p-value* of $0.000 < \alpha$ significance level of 0.05. Thus, the quality of the accounting information system has a significant positive influence on the quality of financial statements, so hypothesis 7 is accepted. When an organization has a good accounting information system, the quality of financial statements will also be good. On the other hand, when the Accounting Information System is bad, the quality of financial statements will also be poor. The results of this research are in line with research conducted by Lestari & Dewi (2020) which explains how the quality of financial statements is influenced by the use of accounting information systems.

CONCLUSION

This research successfully examined the relationships between leadership style, human resource competence, internal control, accounting information system quality, and financial statement quality within the Ministry of Environment and Forestry context, revealing several key findings that contribute both theoretically and practically to public sector financial management literature. Leadership style has no effect on the quality of the accounting information system and the quality of financial statements produced by the central work unit and the technical implementer of the Directorate General of *KSDAE*. This can be interpreted to mean that the application of leadership style depends on the nature and situation of each work unit.

Human resource competence has a significant positive effect on both the quality of the accounting information system and the quality of financial statements. This means that employee competence according to the indicators in this research significantly influences both the quality of the accounting information system used and the ability to produce quality financial reports. Internal control has a significant positive effect on the quality of the accounting information system but no effect on the quality of financial statements. This can be interpreted to mean that the internal control system, especially those related to financial reporting, has not been implemented effectively in all work units, although it does contribute to improving accounting information system quality.

The quality of the accounting information system has a significant positive effect on the quality of financial statements. This means that when the work unit of the Directorate General of *KSDAE* in each region has high-quality accounting information systems, the quality of the reports published by the office of the technical implementation unit of the Directorate General of *KSDAE* in each region will also be good. These findings contribute to the literature by demonstrating that in Indonesian public sector contexts, human resource competence and accounting information system quality are critical determinants of financial reporting quality, while traditional leadership approaches may require re-examination. Future research should explore the mediating mechanisms between internal control and financial statement quality,

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investigate the role of technology adoption in enhancing these relationships, and examine cross-sector comparisons to validate these findings in different governmental contexts.

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