

# Quality of Human Resources, Accounting Information Systems, Internal Control, and Accounting Policies as Determinants of Financial Statement Accountability

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## Abstract

Accountability of local government financial statements is an important aspect in realizing transparency and good governance, so that the quality of information presented can be trusted by the public. Increasing this accountability requires qualified human resources, reliable accounting information systems, effective internal controls, and consistent accounting policies. This research aims to analyze the influence of human resource quality, accounting information systems, internal control, and accounting policies on the accountability of regional government financial reports. The research was conducted at the Regional Financial and Asset Management Agency (BPKAD) of Sidoarjo Regency, with an observation period from the first quarter to the third quarter of 2024. The study utilized a quantitative research method incorporating descriptive and associative strategies. Questionnaires were administered to staff responsible for financial report compilation to gather data. Multiple linear regression was employed for data analysis to assess the impact of various factors on financial report accountability. The discoveries revealed that the quality of human resources, accounting information systems, internal control, and accounting policies positively and substantially influence regional government financial report accountability. The evidence points to the fact that enhanced human resource quality, upgraded information systems, efficient internal control measures, and sound accounting policies lead to heightened accountability in regional government financial reporting.

**Keywords:** Accounting Information Systems, Accounting Policies, Government Financial Report Accountability, Human Resources, Internal Control.

## 1. Introduction

The quality of human resources (HR) refers to the abilities and skills of individuals in carrying out their tasks and responsibilities. According to Dessler (2013), good HR quality includes relevant education, experience, and competence. In the context of regional financial management, HR quality plays an important role in ensuring financial reports are prepared accurately and in accordance with accounting standards. Research by Maryunizah et al. (2025) shows that improving HR quality in financial management has a positive effect on the transparency and accountability of financial reports. In accounting, Human Resources are very important in improving the quality of Financial Reports. Quality Human Resources are those who master knowledge and are able to implement that knowledge.

Government accounting information systems are a set of procedures and rules used to record, manage, and report financial transactions in government institutions. The main purpose of this system is to ensure transparency, accountability, and efficient management of



public resources. Mardiasmo (2009) shows that effective accounting information systems contribute to improving the quality of financial reports and accountability, as they enable better supervision and evaluation of regional financial management. This definition shows that accounting information systems are not just recording numbers, but also include information processing and report presentation that supports effective decision-making in an organization.

Government Regulation Number 60 of 2008 establishes that internal control represents a process embedded in organizational activities, carried out consistently by leaders and employees alike. The process is intended to furnish adequate assurance of achieving key organizational objectives, including operational effectiveness and efficiency, accuracy and reliability of financial reports, protection of state resources, and conformity with laws and regulations. Within government settings, internal control refers to a holistic system of procedures applied across the central and regional levels of administration.

The accounting policy of the Sidoarjo Regency Government serves to regulate the preparation and presentation of general-purpose financial statements, with the aim of enhancing the comparability of financial reports across budgets, accounting periods, and reporting entities. General purpose financial statements are designed to address the common information needs of most users, including legislative institutions, as mandated by prevailing statutory provisions.

Sidoarjo Regency was chosen as the research location due to the complexity of financial management, the large number of financial apparatus, and the availability of valid data on HR competencies and accounting information systems. The problem that arises is how the quality of human resources, accounting information systems, internal controls, and accounting policies simultaneously affect the quality of financial statements, so this research is relevant to provide strategic recommendations for improving the accuracy, transparency and accountability of local financial reports.

Investigation on the accountability of financial statements in Indonesia has widely tested the role of human resource quality, accounting information systems, internal control, and accounting policies, but the results are still inconsistent, causing a research gap. A number of studies have found that the implementation of SIPKD and SAP affects the accountability of regional financial reports (Rosita & Rosalina, 2023), while other emphasize the use of information systems and financial supervision in improving transparency and accountability (Mahayuni et al., 2017). Yet, findings in Jambi Province show that the accounting information system does not have a significant effect on report quality, while internal control has a significant effect (Rizki et al., 2024). This is different from research in Bali which found that the quality of human resources, SIPKD, and internal audit all have a positive effect on the accountability of regional financial reports (Deviyanti & Wati, 2022). Inconsistencies are also seen in the role of HR competencies, where in Jambi City, HR competencies through accountability have an insignificant effect on the quality of financial reports (Rahayu, 2019). Meanwhile, the application of accrual-based SAP is proven to significantly improve the quality of local government financial reports (Jati, 2019), but inter-regional variations in implementation and consistency have rarely been studied. In fact, recent research shows that while HR quality, internal control and AIS can have a positive effect, in some contexts AIS is not always significant, as shown in a study of cooperatives in Bali (Astari et al., 2023).

Looking at the previous literature review, financial reporting accountability may be seen the responsibility of local governments to explain progress or obstacles in achieving organizational goals through a systematic reporting system. Transparency and accountability in delivering financial information to the public are the key essence in enhancing public trust

in the management of local finances. From this conceptual framework, it is evident that the HR quality, AIS, internal controls, and accounting policies interact and collectively contribute to financial reporting accountability.

The urgency of this research arises from the local government's need to enhance the accountability of financial reports amid the complexity of financial management and variations in human resource capacities in different regions. Inconsistencies in previous research findings indicate the necessity for a more comprehensive study, connecting the quality of human resources, accounting information systems, internal controls, and accounting policies simultaneously, rather than partially. The aim of this paper is to identify the impact of human resource quality, accounting information systems, internal controls, and accounting policies on the accountability of local financial reports, as well as to identify interactions among these factors to improve transparency and accountability in public financial management.

This research makes a contribution by integrating four key dimensions of human resource quality, AIS, internal control, and accounting policies into one analytical framework, thus addressing the inconsistencies found in previous research findings. The novelty of this research lies in the comprehensive approach that takes into account the simultaneous interaction between variables and their relevance to the context of accrual-based SAP implementation in the region, enabling the research results to serve as a reference for practical and theoretical improvements in the accountability of local government financial reports.

## 2. Literature Review

Financial report accountability can be seen as a responsibility to explain the progress or setbacks in carrying out the goals and objectives of the organization's mission through a regular reporting system. It is essential for regional governments to disclose financial information openly and responsibly to the general public. Based on the literature review above, a conceptual framework can be developed showing that Human Resource Quality, Information Systems, Internal Control, and Accounting Policies interact with each other and contribute to financial report accountability.

In the field of accounting and management, the quality of financial reporting is considered a reflection of an organization's accountability and transparency. Various factors, including the quality of human resources, influence this quality. Human resource theory point out that the competency, experience, and motivation of individuals within an organization significantly contribute to the overall performance of the organization. In the context of accounting, competent human resources are expected to produce accurate, timely, and compliant financial reports in accordance with applicable accounting standards. Research (Syahputri et al., 2024) indicates that the enhancement of human resource competence has a positive impact on the quality of financial reports of local companies. Further, (Mediaty et al., 2025) discovered that human resource competence significantly moderates the relationship between internal control systems and organizational commitment to the quality of financial reports of local governments. Additionally, (Drilia et al., 2025) also demonstrates that human resource competence positively contributes to the quality of financial reports with information technology playing a moderating role as a variable. These findings are consistent with (Call et al., 2017), which suggests that companies with high-quality workforce exhibit better accrual quality and fewer internal control violations. Hence, we suggest the following hypothesis for consideration:

**H1:** Human resource quality affects financial report quality

The improvement of financial reporting accountability within an organization often relies on the quality of the system used to record, process, and report financial information. A well-designed accounting information system not only facilitates the automation of transaction recording and data integration, but also enhances the accuracy, consistency, and transparency of financial reports. Embedded with internal control mechanisms, such systems can minimize the risks of human error or data manipulation, thereby making the generated information more reliable and easily auditable. Andianti & Afiqoh (2024) suggest that organizations leveraging accounting information systems optimally are capable of presenting more accurate and accountable financial reports, while also supporting data-driven decision-making and increasing stakeholders' trust. Consequently, the quality and effectiveness of accounting information systems emerge as a crucial factor in fostering organizational financial accountability. Therefore, we put forward the following hypothesis for consideration:

**H2:** Implementation of AIS has a positive effect on financial report accountability

In theory, the internal control system functions to ensure the integrity of financial reporting, protect assets, and enhance operational efficiency, hence failures in internal control may undermine the accountability of financial reports (Jorjafki, 2024). Empirical evidence supports this, for example, a study in Uganda shows that the internal control system significantly contributes to financial accountability, especially through control environment and monitoring controls (Eton et al., 2022). Studies in Papua and the banking sector in Indonesia also found that the effectiveness of internal control strengthens the relationship between budget planning, participation, and financial report accountability (Matovu, 2025; Mohammadi & Shirzad, 2015). The findings imply that strengthening the internal control system can enhance transparency, prevent and detect potential fraud, and increase public and stakeholder confidence in financial reports. Based on this theory and empirical evidence, hypothesis H3 can be accepted, which is that effective internal control significantly contributes to improving financial report accountability. As a result, we propose the following hypothesis for thorough examination and contemplation.

**H3:** Internal control has a positive effect on financial report accountability

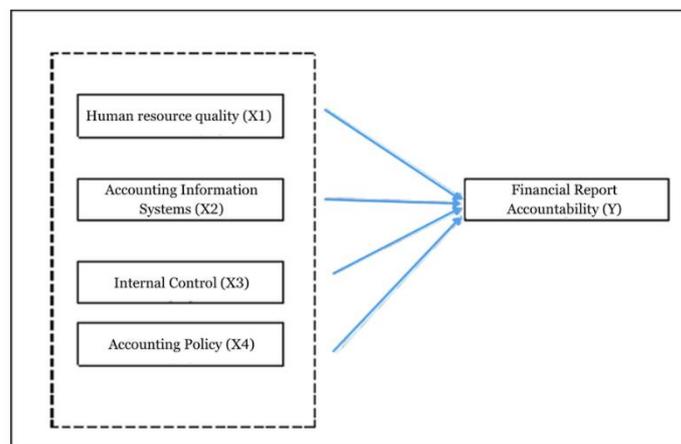
Accounting policies refer to the principles, bases, and practices applied by entities in preparing financial statements, including revenue recognition, asset measurement, and depreciation methods, while financial reporting accountability reflects the entity's obligation to present financial information that is accurate, transparent, and accountable to stakeholders. Theoretical application of clear and consistent accounting policies can enhance financial reporting accountability by ensuring that the information presented complies with applicable accounting standards and is reliable, whereas weak or inconsistent policies can diminish the quality of reports and undermine stakeholder trust. Biehl et al. (2024) found that sound accounting policies are correlated with higher reporting quality, improving the efficiency and accountability of financial reporting, while Tran et al. (2021) demonstrated that accountability acts as a mediator between reporting quality and public organization performance, highlighting the crucial role of accounting policies in enhancing accountability. Therefore, it can be concluded that the appropriate implementation of accounting policies not only enhances the quality and reliability of financial statements but also strengthens stakeholder trust and supports overall organizational performance. As a result, we propose the following hypothesis to be taken into account.

**H4:** Accounting Policy has a positive effect on Financial Report accountability

The competency of human resources is a crucial factor as competent human resources are able to compile and verify financial reports more accurately and in accordance with government accounting standards, thereby enhancing the accountability of local financial

reports. Furthermore, the effective implementation of ISAs plays a role in facilitating the flow of information, minimizing recording errors, and supporting decision-making based on accurate data, thereby improving the quality of financial reports. Strong internal controls are also very important, as this system can prevent deviations, detect discrepancies, and ensure compliance with applicable accounting procedures, which in turn enhances the accountability of local government financial reports (Sumaryati et al., 2020). Additionally, clear and consistent accounting policies serve as guidelines for preparing timely, transparent, and accountable financial reports, thus supporting the overall quality of financial accountability reports. Hence, the strengthening of these four elements simultaneously is believed to positively contribute to the accountability of local government financial reports, support transparency, and strengthen public trust in the management of local finances. As a result, we propose the following assumption to be examined:

**H5:** HR, Accounting Information Systems, Internal Control and Accounting Policy together have a positive effect on Regional Government Financial Report Accountability



**Figure 1. Conceptual Framework**

### 3. Methods

#### 3.1. Research Approach

This study employed a quantitative approach with an explanatory research design. The quantitative approach was chosen as the focus of the research is on the collection and analysis of numerical data to test the relationships between variables. According to Arikunto (2010), quantitative research involves the use of numbers throughout the research process, from data collection, analysis, to reporting results. Meanwhile, explanatory research, as explained by Singarimbun & Efendi (2008), aims to test hypotheses and identify causal relationships between variables.

#### 3.2. Population and Sample

The population in this study were all financial administration officers, including Commitment Making Officers (PPK), Spending Treasurers, and financial administration staff working in the accounting and finance departments of 49 Regional Work Units (SKPD) in Sidoarjo Regency. The total number of respondents who became the sample of this study was 150 people, spread across 31 SKPD and 18 sub-districts. The selection of respondents was carried out by purposive sampling, namely by considering their direct involvement in the process of preparing and managing regional financial reports.

### 3.3. Data Collection Technique

Data were collected using questionnaires and surveys as the main methods. The questionnaire was designed to measure the research variables, namely HR competencies, implementation of Accounting Information Systems (AIS), internal control, accounting policies, and accountability of local government financial reports. Questions are arranged in the form of a 5-point Likert scale, ranging from strongly disagree (1) to strongly agree (5), to facilitate the measurement of respondents' attitudes and perceptions of each variable.

### 3.4. Data Analysis Technique

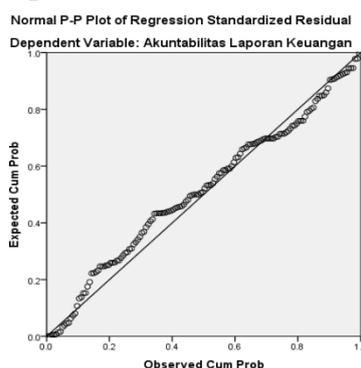
The collected data were analyzed using SPSS for Windows to ensure the research results were accurate and reliable. Before use, the questionnaire was tested for validity and reliability to ensure that the instrument was able to measure the variables precisely and consistently. The validity test was conducted with item-total correlation, while reliability was tested using Cronbach's Alpha with a minimum limit of 0.70, according to quantitative research standards. The analysis process begins with descriptive analysis, which aims to describe the characteristics of respondents and the distribution of questionnaire answers. Next, classical assumption tests were conducted, including normality, multicollinearity, and heteroscedasticity, to ensure that the data met the requirements needed in regression analysis. The next stage is multiple regression analysis, which is used to test the simultaneous and partial effects of independent variables, hypothesis testing is carried out by looking at the significance value (p-value) and regression coefficients to determine the direction, strength, and significance of the relationship between variables.

## 4. Results and Discussion

### 4.1. Analysis Results

#### 4.1.1. Normality Test

The normality test aims to confirm whether the independent and dependent variables in the regression model adhere to a normal distribution. The process of normality testing includes examining the PP Plot graphic.



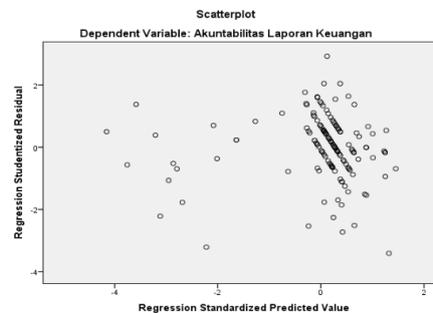
**Figure 2. Normality Test Results**

According to the Kolmogorov-Smirnov method, the results of the normality test show a p-value of 0.161, indicating that the data is distributed normally because it is greater than 0.05.

#### 4.1.2. Heteroscedasticity Test

This test for heteroscedasticity is conducted to determine if there is a difference in variance between the residuals of different observations. Homoscedasticity refers to the

condition where there is equality in variance, while heteroscedasticity indicates inequality in variance. An effective regression model should not show either homoscedasticity or heteroscedasticity (Sahir, 2022). To determine whether heteroscedasticity occurs or not is by using a scatterplot diagram if the dots in the diagram are scattered and do not form a pattern, then the data in this study does not exhibit heteroscedasticity.



**Figure 3. Heteroscedasticity Test Results**

The points on the scatter plot show a random distribution above and below zero, indicating the absence of any specific trend and ruling out the presence of heteroscedasticity.

#### 4.1.3. Multicollinearity Test

The objective of running this multicollinearity test is to assess the level of relationship between the different independent variables. A successful regression model should have independent variables that are not interrelated with each other (Sahir, 2022).

**Table 1. Multicollinearity Test Results**

Variable	Tolerance	VIF	Result
Human Resource Quality (X1)	.155	6.451	No multicollinearity
Accounting Information System (X2)	.273	3.658	No multicollinearity
Internal Control (X3)	.415	2.412	No multicollinearity
Accounting Policy (X4)	.204	4.904	No multicollinearity

Source: Data processed, 2025

Based on the information presented in this chart, the independent variables exhibit tolerance values exceeding 0.1 and VIF values under 10. This indicates that there is no evidence of multicollinearity among the independent variables.

#### 4.1.4. Multiple Linear Regression Analysis Results

The table 2 below displays the outcomes of the regression equation, which stem from the multiple linear regression model utilized.

**Table 2. Multiple Linear Regression Test Results**

Model	Coefficients <sup>a</sup>				Collinearity Statistics		
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta				
1 (Constant)	.891	.711		1.254	.212		
Human Resource Quality	.403	.079	.395	5.083	.000	.155	6.451
Accounting Information System	.176	.057	.180	3.082	.002	.273	3.658
Internal Control	.249	.048	.245	5.151	.000	.415	2.412
Accounting Policy	.211	.072	.199	2.942	.004	.204	4.904

a. Dependent Variable: Financial Report Accountability

Source: Data processed, 2025

The regression equation derived from the data in Table 2 is as follows:

$$Y = 0.891 + 0.403 X_1 + 0.176 X_2 + 0.249 X_3 + 0.211 X_4 + e$$

Where:

- Y = Financial Report Accountability
- a = constant
- b1, b2, b3, b4 = regression coefficients
- X1 = Human Resource Quality
- X2 = Accounting Information System
- X3 = Internal Control
- X4 = Accounting Policy
- e = Standard error

After examining the regression coefficient values, it can be inferred that:

- 1) The constant value of the dependent variable, Financial Report Accountability (Y), is 0.891. This indicates the baseline level of Financial Report Accountability when the independent variables including Human Resource Quality (X1), Accounting Information System (X2), Internal Control (X3), and Accounting Policy (X4) are assumed to have no effect.
- 2) The regression coefficient of Human Resource Quality (X1) is 0.403, signifying that a one-unit increase in Human Resource Quality contributes to an increase of 0.403 in Financial Report Accountability (Y), provided that Accounting Information System (X2), Internal Control (X3), and Accounting Policy (X4) are held constant.
- 3) The regression coefficient of Accounting Information System (X2) is 0.176, indicating that a one-unit increase in Accounting Information System will enhance Financial Report Accountability (Y) by 0.176, assuming that Human Resource Quality (X1), Internal Control (X3), and Accounting Policy (X4) remain unchanged.
- 4) The regression coefficient of Internal Control (X3) is 0.249, meaning that each one-unit increase in Internal Control is associated with a 0.249 increase in Financial Report Accountability (Y), while controlling for Human Resource Quality (X1), Accounting Information System (X2), and Accounting Policy (X4).
- 5) The regression coefficient of Accounting Policy (X4) is 0.211, which implies that a one-unit increase in Accounting Policy will result in a 0.211 increase in Financial Report Accountability (Y), assuming Human Resource Quality (X1), Accounting Information System (X2), and Internal Control (X3) remain constant.

#### 4.1.5. F Test (Simultaneous Test)

The simultaneous test (F-test) is undertaken to establish whether the independent variables collectively have a significant effect on the dependent variable.

**Table 3. F Test Results**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1623.643	4	405.911	231.129	.000
Residual	254.651	145	1.756		
Total	1878.293	149			

Dependent Variable: Financial Report Accountability  
 Predictors: (Constant), Accounting Policy, Internal Control, Accounting Information System, Human Resource Quality

Source: Data processed, 2025

As the significance value of 0.000 falls below the critical value of 0.05, the null hypothesis (Ho) must be rejected, while the alternative hypothesis (H1) is accepted. Accordingly, it is established that Human Resource Quality (X1), Accounting Information System (X2), Internal Control (X3), and Accounting Policy (X4) together exert a significant effect on Financial Report Accountability (Y).

#### 4.1.6. t Test (Partial Test)

A significance value below 0.05 indicates acceptance of Ha, meaning the variable significantly influences the dependent variable (Sahir, 2022).

**Table 4. t Test Results**

Model	Coefficients <sup>a</sup>				Collinearity Statistics		
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta				
1 (Constant)	.891	.711		1.254	.212		
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Accounting Information System	.176	.057	.180	3.082	.002	.273	3.658
Internal Control	.249	.048	.245	5.151	.000	.415	2.412
Accounting Policy	.211	.072	.199	2.942	.004	.204	4.904

a. Dependent Variable: Financial Report Accountability

Source: Data processed, 2025

The results of partial regression analysis through the t test in Table 4 show that all independent variables have a significant effect on the accountability of financial statements. The Human Resource Quality variable occupies a dominant position with a coefficient of 0.403 and a t value of 5.083 (sig. 0.000), which indicates that improving the quality of human resources makes the greatest contribution in encouraging accountability. Furthermore, Internal Control also proved essential with a coefficient of 0.249 and t 5.151 (sig. 0.000). Accounting Policy and Accounting Information System variables, despite their smaller contribution, still have a significant effect with sig. values of 0.004 and 0.002, respectively. This finding confirms that the combination of HR competencies, systems, controls, and accounting policies are the main pillars for realizing transparent and accountable financial reports.

#### 4.1.7. Coefficient of Multiple Correlation (R) and Coefficient of Determination (R<sup>2</sup>)

**Table 5. Coefficient of Determination**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.930	.864	.861	1.325

Dependent Variable: Financial Report Accountability

Predictors: (Constant), Accounting Policy, Internal Control, Accounting Information System, Human Resource Quality

Source: Data processed, 2025

The results indicate that the multiple correlation coefficient (R) between Human Resource Quality (X1), Accounting Information System (X2), Internal Control (X3), and Accounting Policy (X4) with Financial Report Accountability (Y) is 0.930, signifying a very strong relationship. Further, the coefficient of determination (R<sup>2</sup>) is 0.864, or 86.4%,

suggesting that 86.4% of the variation in Financial Report Accountability (Y) can be explained by the four independent variables, while the remaining 13.6% is attributable to factors beyond the study.

## **4.2. Discussion**

### **4.2.1. The Effect of Human Resources Quality on Financial Statement Accountability**

The findings points out that the quality of human resources has a positive influence on financial reporting accountability. These findings support the Resource-Based View (RBV) perspective which positions human resources as strategic assets capable of creating sustainable competitive advantage. The competencies, integrity, and experience of personnel have been proven to play a crucial role in ensuring the accuracy, precision, and transparency of financial reporting. With human resources understanding accounting standards, possessing technical skills, and upholding professional ethics, financial reports can be presented more accurately and can be accounted for. These outcomes are align with Syahputri et al. (2024) and Call et al. (2017) who state that human resource competencies directly improve accrual quality and reduce the risk of internal control violations. Therefore, enhancing the quality of human resources through education, training, and continuous development is a vital prerequisite in building high financial reporting accountability.

### **4.2.2. The Effect of Accounting Information Systems on Financial Statement Accountability**

This study has found that accounting information systems play a crucial role in enhancing the accountability of financial reporting. An integrated system allows for the process of recording, processing, and reporting financial transactions to be carried out more effectively, consistently, and transparently. The presence of internal control features in the accounting information system also minimizes the potential for errors and data manipulation, thereby producing more reliable information for stakeholders. These findings support the assertions of Andianti & Afiqoh (2024) which emphasize that the optimal implementation of accounting information systems can improve reporting accuracy and strengthen organizational transparency. Theoretically, these findings can be explained through the Technology Acceptance Model (TAM), where the success of system implementation is greatly influenced by perceptions of usefulness and ease of use. In other words, the success of implementing accounting information systems is not only determined by technological sophistication, but also by how well users can accept and operate it.

### **4.2.3. The Effect of Internal Control on Financial Statement Accountability**

Internal control has been proven to be a crucial determinant in maintaining financial report accountability. A strong internal control system not only safeguards organizational assets, but also ensures the integrity of reported information. From the perspective of Agency Theory, internal control serves as a governance mechanism that reduces information asymmetry between management and stakeholders, while minimizing the potential for moral hazard. The findings of this research support Eton et al. (2022) who found that internal control significantly contributes to improving public financial accountability. This is also in line with the COSO Internal Control Framework, which emphasizes the importance of integrating the five key components of control environment, risk assessment, control activities, information and communication, and monitoring. Hence, strengthening internal control not only leads to increased transparency, but also serves as a preventive measure against deviations and as a means to build public trust.

#### **4.2.4. The Effect of Accounting Policies on Financial Statement Accountability**

The accounting policy also proves to make a significant contribution to the accountability of financial reports. Clear, consistent, and internationally recognized accounting policies ensure comparability and reliability of financial information between periods and entities. In theory, this can be understood through Institutional Theory, where organizations gain legitimacy from stakeholders through compliance with established rules and practices. The findings of this study support Biehl et al. (2024) stating that the implementation of appropriate accounting policies is closely related to increasing efficiency, transparency, and reporting accountability. Tran et al. (2021) also assert that accounting policies play a key role in mediating the link among reporting quality and public organizational performance. As such, accounting policies can be seen as a normative framework that guides the process of preparing financial reports, resulting in information that is not only technically accurate but also institutionally legitimate.

#### **4.2.5. Simultaneous Effect of Human Resources Quality, Accounting Information Systems, Internal Control, and Accounting Policies on Financial Statement Accountability**

The simultaneous test results indicate that all factors together contribute to enhancing the accountability of financial reports. This underscores that accountability is not the result of a single factor, but rather an outcome of the synergy between human quality, system sophistication, effectiveness of control mechanisms, and consistency of accounting policies applied. These findings are aligned with the Contingency Theory view that organizational effectiveness is influenced by the alignment of various internal elements. In the context of local government financial reports, the combination of competent personnel, reliable information systems, strong internal controls, and appropriate accounting policies will result in financial reports that are more transparent, accountable, and credible to the public. Thus, the integration of these four aspects can be seen as a holistic strategy to strengthen local financial governance and enhance government legitimacy in the eyes of the public.

## **5. Conclusion**

This study aims to examine the influence of Human Resource Quality, Accounting Information System, Internal Control, and Accounting Policy on the Financial Report Accountability of the Sidoarjo Regency Local Government. The analysis focuses on financial report accountability during the first to third quarters of 2024. The evidence demonstrates that the quality of human resources, accounting information systems, internal controls, and accounting policies play a crucial role in enhancing the accountability of local government financial reports. A strong human resource quality is capable of producing more accurate and accountable financial reports. An reliable accounting information system supports transparent financial data management, while effective internal controls enhance public trust in financial reports. Additionally, consistent accounting policies promote consistency and comparability in financial reporting. Collectively, these four factors complement each other and significantly contribute to the improvement of transparency and accountability in local financial management. This confirms the collective importance of these variables in shaping financial report accountability.

Considering the research findings and concluding remarks, the researcher advises that future researchers can add other independent variables that have not been used and are suspected to influence financial report accountability. The researcher also hopes that future

researchers will use other methods such as interview methods to obtain different results. The discoveries have practical implications for local governments in designing strategies to enhance the accountability of financial reports through a holistic approach, which involves integrating human resources, information systems, internal controls, and accounting policies. From a theoretical perspective, this study also reinforces the understanding of the importance of synergy among these factors within the framework of good governance. Hence, these findings can serve as a foundation for the development of more accountable public policies, as well as a reference for further research in the field of public sector accounting.

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