



QUALITY OF ACCOUNTING INFORMATION SYSTEMS, HR COMPETENCE AND GOVERNMENT INTERN CONTROL SYSTEM IN BELITUNG DISTRICT

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Abstract

This Study aims to determine how much influence the quality of accounting information systems, human resource competencies and government internal control systems have on the performance of local government agencies. Data collection techniques were carried out through primary data with questionnaires. The population in this study were employees at the Dinas-Dinas di Pemerintah Kabupaten Belitung. The results show that partially the quality of the accounting information system affects the performance of the agency with an influence contribution of 25,1%, the competence of human resources affects the performance of the agency with a contribution of 17,3% influence, and the government's internal control system affects the performance of the agency by influence contribution of 29%. The results of this study also show that simultaneously the quality of accounting information systems, human resource competencies and government internal control systems have an effect on agency performance with a contribution of 71,4% influence.

Keywords: system quality; accounting system; government intern control system; human resource competence, Belitung District

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INTRODUCTION

In this era of globalization, the rapid development of public sector organizations requires the government to perform well in carrying out its duties and responsibilities, both internally, namely improving optimal performance and externally, namely the demands of the community, so that local governments are able to create goals for a prosperous regional community. Public sector performance is the most important thing in realizing national development in order to achieve prosperity and people's welfare (Susan, 2019).

Performance is a description of the level of achievement of the implementation of an activity or program or policy in realizing the goals, objectives, vision and mission of the organization contained in the strategic planning of an organization. The term performance is often used to refer to achievements and if the members or employees are good and qualified, then the performance of the local government will be good and quality as well (Mohamad Mahsun, 2012:25).

The success of government performance can be judged by development in the economic, political, social and cultural fields. The wider community assesses the success of development in the economic field that is manifested in infrastructure development. Development does not only mean an emphasis on acceleration and success in the economic field, but includes the reorganization and renewal of all economic and social systems and activities in the welfare of people's lives (Deddy and Sang Ayu, 2021).

The performance of government agencies is an illustration of the level of achievement of the targets or objectives of government agencies as an elaboration of the vision, mission and strategy of government agencies which indicates the level of success and failure of the implementation of activities in accordance with the established programs and policies (BPPK DepKeu: 2014).

The quality of accounting information systems affects agency performance (Kurniawan, 2014). Accounting information system is a collection of financial information of a company obtained from financial transaction activities. A good information system allows the management of a company to get diverse information, especially related to guidelines in decision making. One of several ways that can be used to maximize agency performance is to create a reliable information system because the information system must be able to be used by its users. The reliability of an existing information system can run as well as possible (Ikhsan, 2019). The high quality of an accounting information system can assist users in performing the expected actions. Users need quality information because it will be able to influence the decisions that will be taken by agencies. The quality of accounting information systems is the elements and subelements that are interrelated or connected in obtaining the results of a quality information (purnamasari, 2015).

Human resource competence affects agency performance (Sanggemi, Ronisimus, 2017). Human resource competence is a fundamental characteristic that a person has that directly affects or can predict excellent work performance. Competence is generally defined as skills, skills and abilities. The basic word competent, meaning capable, capable or skilled (Sedarmayanti, 2017:26). Human resource competence can improve the ability of a person or individual of an organization (institutional) or system to carry out its functions or authorities to achieve its goals effectively and efficiently (Emilda Ihsanti, 2014).

The government's internal control system affects the performance of agencies (Nur Cholis and Fadli, 2018). The government's internal control system includes organizational structure, checking the accuracy and reliability of accounting data, encouraging efficiency, and complying with leadership policies. The implementation of activities in a government agency, starting from planning implementation, supervision, to accountability, must be carried out in an orderly, controlled, and effective and efficient manner. To realize it, a system is needed that can provide adequate confidence that the implementation of activities has been carried out according to plan and can achieve goals (Chici, 2017). With the existence of internal control, the entire process of audit, review, evaluation, monitoring and other supervisory activities of the organization in order to provide adequate confidence that activities have been carried out in accordance with the established benchmarks effectively and efficiently for the benefit of the leadership in realizing good governance (Dadang, 2014).

METHOD

The research methods used are descriptive and verifiable. The statistical methods used are multiple linear regression analysis, multiple correlation, and coefficient of determination. The population is the Offices in the Belitung Regency Government, as many as 141 people. The error rate is 25% using the simple random sampling method, the sample taken is 40 people. The questionnaire was compiled on a likert scale using scores of 1 to 5.

RESULTS

Based on the results of the validity and reliability test, the questionnaire on the quality of the accounting information system, the competence of human resources and the government's internal control system and the performance of agencies are all declared reliable and valid. Based on the results of a descriptive analysis of the quality of the accounting information system, an average score of 73.8 was obtained indicating that the level of quality of the accounting information system in the category is of high quality. The results of the recapitulation of human resource competencies obtained an average score of 236.1 indicating that the level of competence of human resources in the competent category. The results of the recapitulation of the government's internal control system obtained an average score of 128.7 indicating that the level of the government's internal control system in the category is very adequate. The results of the recapitulation of agency performance obtained an average score of 53.8 indicating that the level of performance of agencies in the Belitung regency government is very good.

The multiple regression equations for the literacy of the quality of accounting information systems (X_1), human resource competence (X_2), government internal control systems (X_3) on the performance of agencies in the Offices in the Belitung Regency government are as follows:

$$Y = 0,034 + 0,383 X_1 + 0,278 X_2 + 0,388 X_3 \dots\dots\dots(1)$$

Tabel 1. Koefisien Determinasi Simultan

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.845 ^a	.714	.690	.34150

a. Predictors: (Constant), SPIP, KSIA, Competence

b. Dependent Variable: Agency Performance

Based on Table 1, the result was obtained that the double correlation value of 0.845, means that the quality of accounting information systems, human resource competencies and government internal control systems have a very strong degree of strength relationship to agency performance. The coefficient of simultaneous determination of 0.714, indicates that simultaneously the influence of the quality of the accounting information system, the competence of human resources and the government's internal control system on agency performance is 71.4%. The magnitude of the influence of the quality of the accounting information system on agency performance was 25.1%, human resource competence on agency performance was 17.3% and the government's internal control system on agency performance was 29.0%.

Tabel 2. Uji Hipotesis Simultan

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	10.490	3	3.497	29.981	.000 ^b
Residual	4.199	36	.117		
Total	14.688	39			

a. Dependent Variable: Agency Performance

b. Predictors: (Constant), SPIP, KSIA, Competence

Based on Table 3, the processing results can be seen from thecalculated of 29.981 with a significance value close to zero. Then the Ftable at a significance level of 5% ($\alpha = 0.05$) and degrees of freedom 3 and 36 is 2.866. Because Farithmetic (29.981) is greater than Ftable (2.866), then at an error level of 5% it was decided to reject H_0 so that H_a was accepted. thus it can be concluded that the quality of accounting information systems, human resource competence and the government's internal control system simultaneously have a significant effect on the performance of agencies in the Belitung Regency Government Office.

DISCUSSION

The average score of accounting information system quality of 73.8 is in the category of very high quality, meaning that the quality of accounting information systems in the Offices in Belitung Regency Government has a good quality accounting information system but still has to be improved on several indicators, namely (1) the benefits of accounting information systems exceed the costs incurred and (2) accounting information systems must be able to accommodate reasonable changes in requirements.

Human resource competence obtained an average score of 236.1 in the competent category, meaning that the Offices in the Belitung Regency Government have competent human resource competencies. Some indicators that score below average are (1) the ideas I generate can be applied in agencies, (2) I have a way of influencing others in achieving agency goals and (3) I make efforts to overcome conflicts that do not result in conflicts that can interfere with agency performance.

The government's internal control system obtained an average score of 128.7 in the very adequate category, meaning that the Offices in the Belitung Regency Government have a very adequate government internal control system. There is an indicator that has a score below the average is that agencies give access to authorized employees in reviewing resource restrictions.

The performance of the agency obtained an average score of 53.8 in the very good category, meaning that the Offices in the Belitung Regency Government had a very good performance. There are indicators that have a score below the average is that agencies carry out policies according to the values that are in the community.

Based on the results of hypothesis testing, it shows that the quality of the accounting information system, the competence of human resources and the government's internal control system have a significant effect on the performance of agencies in the Offices in the Belitung Regency Government by 29,981. The results of these findings indicate that in addition to the quality of the accounting information system, the competence

of human resources and the internal control system of the Offices in the Belitung Regency Government, they must also have the use of information technology, management commitment, organizational culture and high leadership style to encourage the Offices in the Belitung Regency Government to be confident and able to succeed in achieving the goals of the agency.

Partially the quality of the accounting information system has a significant effect on the performance of agencies in the Offices in the Belitung Regency Government by 25.1%. The results of this study are in line with previous research conducted by Nafi Inayati Zahro (2016) showing that the accounting information system has a significant effect on the performance of government agencies.

The competence of human resources has a significant effect on the performance of agencies in the Offices in the Belitung Regency Government by 17.3%. The results of this study are in line with previous research conducted by Muhammad Fadhil (2015) showing that simultaneously and partially the competence of human resources has a positive and significant effect on agency performance.

The government's internal control system has a significant effect on the performance of diamonds in the Offices in the Belitung Regency Government by 29.0%. The results of this study are in line with previous research conducted by Taufan Dharman and Nono Supriatna (2016) showing that there is a positive influence between the implementation of the internal control system on agency performance.

CONCLUSION

The conclusions obtained: (1) the level of quality of accounting information systems, the competence of human resources and the government's internal control system and the performance of agencies in the Offices in the Belitung Regency Government are in the good or high category, although there are still statement indicators that have a score below average and still have to be improved, (2) simultaneously the quality of accounting information systems, human resource competencies and government internal control systems significant effect on the performance of agencies in the Offices in the Belitung Regency Government with a value of 71.4%. Partially the quality of the accounting information system has a significant positive effect on the performance of agencies in the Offices in the Belitung Regency Government with a value of 25.1%, the competence of human resources has a significant positive effect on the performance of agencies in the Offices in the Belitung Regency Government with a value of 17.3%, and the government's internal control system has a significant positive effect on the performance of agencies in the Offices in the Belitung Regency Government. with a value of 29.0%.

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