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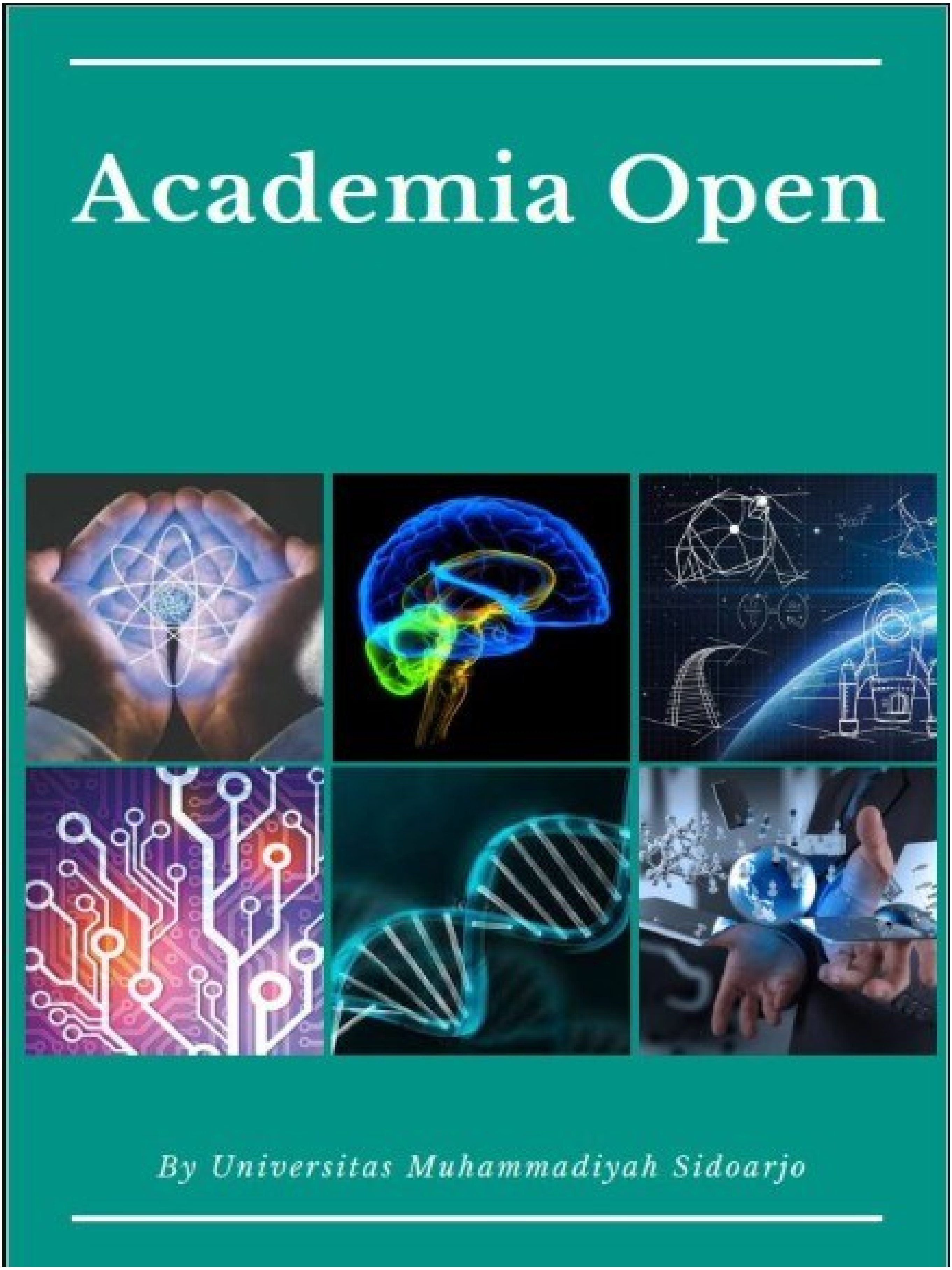

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Digital Governance and Workforce Competence Shape Public Financial Reporting: Tata Kelola Digital dan Kompetensi Tenaga Kerja Mempengaruhi Pelaporan Keuangan Publik

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Abstract

General Background: Digital public financial governance requires reliable systems and competent personnel to produce accountable reports. **Specific Background:** This study examines SIPD implementation, human resource competence, organizational effectiveness, and LKPD quality in 16 local governments in Lampung Province. **Knowledge Gap:** Previous findings on SIPD and financial report quality remain varied, especially when organizational effectiveness is treated as a moderating variable. **Aims:** This study analyzes SIPD implementation and human resource competence in relation to LKPD quality and tests organizational effectiveness as a moderator. **Results:** Using explanatory research and PLS-SEM with SmartPLS 4.0, data from 320 respondents show that SIPD implementation and human resource competence have positive significant relationships with LKPD quality. The model explains 69.6% of LKPD qualityvariance. Organizational effectiveness significantly weakens the SIPD relationship but does not moderate the relationship between human resource competence and LKPD quality. **Novelty:** This study positions organizational effectiveness as a contextual moderator in Lampung's digital financial reporting model. **Implications:** Local governments should strengthen SIPD adaptation, digital governance, and continuous workforce competence development.

Highlights:

- The model explained 69.6% of reporting quality variance.
- Workforce capability recorded the stronger direct coefficient.
- Organizational context did not moderate individual competence.

Keywords: SIPD, Human Resource Competencies, Organizational Effectiveness, Quality of Local Government Financial Reports, Lampung Province

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Introduction

Regional financial management is stipulated and regulated in Government Regulation Number 12 of 2019 concerning regional financial management. Article 1 explains in more detail that regional financial management is a comprehensive activity consisting of several stages: planning, financial management, implementation, administration, reporting, accountability, and supervision of the implementation of financial management carried out by regional governments. Furthermore, Article 222 of the regulation states that in the context of regional financial management, regional governments are required to implement an integrated electronic-based government system [1].

Of the various stages in the regional financial management process, financial reporting is one of the most crucial and crucial stages to be implemented optimally. This is because Government Regulation Number 12 of 2019 concerning Regional Financial Management, specifically Article 214, states that regional governments are required to process and provide regional financial information to the public, including financial reports [1].

In order to achieve integration and alignment efforts and accommodate all regional financial management processes to ensure transparency and the presentation of high-quality accrual-based financial reports, the government has innovated through the Directorate General of Regional Financial Development, Ministry of Home Affairs by creating a system for regional government implementation, namely the Regional Government Information System (SIPD). The implementation of SIPD itself is fully regulated through Regulation of the Minister of Home Affairs Number 70 of 2019 concerning the Regional Government Information System. Article 2 of Regulation of the Minister of Home Affairs Number 70 of 2019 states that the scope of SIPD consists of three business processes: the regional development information system, the regional financial information system, and other regional government information systems [2]. Of the three SIPD business processes, the one directly related to financial reporting is the regional financial information system, which comprises planning, administration, accounting, and reporting.

In addition to a reliable financial information system, one factor influencing the quality of financial reports is Human Resources (HR). To create good governance, regional financial management must be supported by competent human resources. However, it has become a common problem in regional government agencies that staffing is often not aligned with needs, both in terms of quantity and quality. This is related to organizational development that only considers authority while the quality of existing human resources does not meet the required competencies [3]. This was also expressed by [4], The role of competent human resources in accounting, particularly those with a strong understanding of the public sector, is crucial within the government to improve the quality of local government financial reports (LKPD), thereby enhancing public accountability in financial matters.

According to Regulation of the Head of the National Civil Service Agency (BKN) Number 7 of 2013 concerning Guidelines for the Preparation of Civil Servant Managerial Competency Standards, competency is the ability possessed by an individual, including the knowledge, skills, and attitudes required to perform a task. These abilities can improve the quality of LKPD. Research on human resource competency has been conducted by [5] The results indicate that human resource competency does not affect the quality of financial report information. Meanwhile, research conducted by [6] shows that human resource competency has a significant positive effect on the quality of regional financial reports.

Since its implementation in 2021, several studies have examined the effect of SIPD implementation on the quality of regional government financial reports, including in Langsa City [7]; Cimahi City [8]; Bandung City [9]; Mataram City [10], Bukittinggi City [11], and Jambi Province [12], which stated that the implementation of the Regional Government Information System (SIPD) application had a positive and significant effect on the quality of regional

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government financial reports. Meanwhile, research in Ambon City [13] stated that the implementation of the Regional Government Information System did not affect the quality of financial reports due to the quantity and quality of human resources, which could not support the presentation of reliable financial reports.

Although based on these studies, most of them state that the implementation of SIPD has a positive and significant impact on the quality of financial reports, it is known that since the implementation of SIPD in 2021, many obstacles and barriers have been found in its implementation where the use of the SIPD application is still less effective in the first year of its implementation [14]. These obstacles were revealed based on the results of research on the implementation of SIPD and online news, including: human resource constraints both in quantity and quality [15], [16], the process of inputting financial reports that cannot be reported on time because it is still in the development stage and if there is an input error, coordination must be carried out with the center for repairs [17]; lack of understanding of the application and changes in the nomenclature of activity programs that confuse the Regional Government due to lack of socialization [14], less competent human resources, no SOPs, inadequate standards of facilities and infrastructure, and lack of coordination between the central government and regional governments [18], lack of socialization and human resources [19], substantive and technical constraints [20], lack of assistance from the Ministry of Home Affairs which makes local governments confused in applying SIPD [21], the problem of minimal knowledge of applying SIPD because only a few people have received training in its use and the main obstacle is that the internet network does not support the use of the SIPD application [22].

In response to these obstacles, the Ministry of Home Affairs has implemented a policy that prior to the 2024 Fiscal Year, regional governments are not required to fully utilize the SIPD Regional Financial Information Module via the URL https://sipd.kemendagri.go.id. Based on the Minister of Home Affairs Circular Letter Number 905/235/Keuda dated January 18, 2021, and the Minister of Home Affairs Circular Letter Number 903/9232/Keuda dated December 16, 2021, regional governments experiencing obstacles in implementing the SIPD Administration Submodule may, among other things, conduct the administration process outside of SIPD. However, these regional governments must simultaneously record their administration in SIPD in accordance with statutory provisions, no later than the end of each month, in coordination with the Directorate General of Financial Management [23].

Literature Review and Hypothesis

Agency Theory is a theoretical foundation that defines an agency relationship as a contract in which one or more principals engage another person (the agent) to perform services for the benefit of the principal, involving the delegation of decision-making authority [24]. Contingency Theory was first introduced by [25] through the Contingency Model of Leadership Effectiveness. The essence of this theory states that there is no single, universally applicable best way to manage an organization. The effectiveness of an action, system, or organizational structure depends on its suitability or fit with the situational factors encountered [26].

SIPD is an integrated system that assists local governments in presenting high-quality accrual-based financial reports. This aligns with Agency Theory, where the government, as an agent, is obligated to present transparent LKPD (Regional Government Accountability Reports) to the principals, namely the public/stakeholders. An optimal system can reduce asymmetric information and human error because data is processed in real time, standardized, and in accordance with SAP. Therefore, the better the implementation of SIPD, the higher the quality of the resulting LKPD.

The impact of SIPD implementation on LKPD quality is supported by previous research conducted in Langsa City [8]; Cimahi City [9]; Bandung City [10]; Mataram City [11] and Bukittinggi City [6] stated that the implementation of the Regional Government Information System (SIPD) application had a positive and significant impact on the

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quality of regional government financial reports. Meanwhile, research in Ambon City [13] stated that the implementation of the Regional Government Information System had no impact on the quality of financial reports due to the quantity and quality of human resources, which could not support the presentation of reliable financial reports. Although there are studies that found that the implementation of SIPD had no impact on the quality of LKPD, in general, these studies stated that the implementation of the SIPD application had a positive and significant impact on the quality of regional government financial reports. This improvement in opinion is inseparable from the implementation of the Financial Statement (SIPD), which has been mandatory since Home Affairs Ministerial Regulation No. 70 of 2019 and will be fully effective in 2024. SIPD integrates planning, budgeting, administration, and reporting processes electronically, thereby minimizing manual errors, accelerating data reconciliation, and improving transaction traceability. Based on the above description, the following hypothesis is proposed:

H1: The implementation of SIPD impacts the quality of the Regional Financial Statement (LKPD) in Lampung Province.

Competence represents skills or knowledge characterized by professionalism in a particular field, considered paramount, and considered a leading feature in that field [27]. According to the Decree of the Head of the National Civil Service Agency (BKN) Number 7 of 2013 concerning Guidelines for the Preparation of Civil Servant Managerial Competency Standards, competence is the characteristics and work abilities that encompass aspects of knowledge, skills, and attitudes according to job duties and/or functions. Research conducted by [34] demonstrates that human resource competence has a positive and significant impact on the quality of financial reports. This is in line with research by [16], [11], [7], [26], and [33], which demonstrates that adequate human resource competency is a key factor in successfully improving the quality of financial reports. Increasingly adequate human resource competency within a company will impact the quality of the resulting financial reports. Based on the BAST (Research and Analysis of Unaudited Financial Statements) submissions from 16 regional governments in Lampung Province from 2021 to 2025, there were no delays in submissions exceeding the March 31 deadline, as required by Article 320 of Law 23/2014 and Government Regulation 12/2019. This fact indicates that regional financial management human resources possess sufficient technical competency and regulatory knowledge to prepare reports on time. This timeliness reflects the fulfillment of financial report quality indicators, particularly in the dimensions of reliability and timeliness. Based on the above description, the following hypothesis is proposed:

H2: Human resource competency influences the quality of the Regional Financial Statements in Lampung Province

SIPD is essentially a centralized digital instrument required by the central government to integrate planning, budgeting, and accounting data across all levels of local government, but this system cannot work optimally in a vacuum without the support of a healthy institutional structure [25]. Theoretical support regarding the importance of internal organizational factors in moderating the implementation of this new system is in line with the concept of organizational behavior which emphasizes that effectiveness. This moderation flow occurs when the SIPD operating regulations are implemented simultaneously across all Regional Apparatus Organizations (OPDs) in Lampung Province, which then interacts directly with the level of organizational effectiveness in each region. In conditions where the local government has high organizational effectiveness characterized by strong leadership commitment, clear communication flows, and solid inter-OPD coordination, this healthy work environment will act as a structural booster that strengthens the system's success in overcoming technical operational obstacles such as changes in input menus or data delays. Conversely, if organizational effectiveness in the local government is low and characterized by strong sectoral egos, the implementation of SIPD will actually trigger administrative bottlenecks because the failure of input from one agency will immediately disrupt the overall consolidation of financial reports at the Regional Finance and Asset Management Agency (BPKAD). Given the disparity in digital infrastructure readiness and the level of institutional governance effectiveness between urban areas such as Bandar Lampung and Metro and districts or New Autonomous Regions (DOB) in Lampung Province, this situational factor

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of organizational effectiveness is a key variable that amplifies the positive impact of SIPD implementation in producing reliable, relevant financial reports and maintaining an Unqualified Opinion (WTP). Referring to the above description, the following hypothesis is proposed:

H3: Organizational effectiveness strengthens the influence of SIPD implementation on the quality of LKPD in Lampung Province

The argument regarding the importance of structural factors and internal organizational effectiveness in moderating HR capacity is strongly supported by various real-world empirical evidence. Research by [36], in their study of local governments, demonstrated that the effectiveness of regulatory implementation and internal systems interacts strongly with HR competency in determining the quality of financial reporting. Effective organizational elements are crucial to ensure employee expertise is not wasted. This phenomenon is reinforced by the findings of [37] in their recent study, which examined the variable of Accounting Information System Effectiveness, which found that organizational capacity to implement effective work systems is a key factor in determining whether HR competencies can be transformed into high-quality financial reports. The organization's operational readiness acts as a crucial bridge.

Testing this contingency model in Lampung Province is highly relevant given the variations in geographic characteristics, fiscal capacity, and governance commitment across districts/cities in the region. The disparity in institutional effectiveness between urban areas (such as Bandar Lampung and Metro) and districts or New Autonomous Regions (DOB) in Lampung has the potential to create differences in the absorption and actualization of employee competency. Local governments in Lampung Province that successfully build healthy organizational effectiveness will be able to translate their human resource competencies into substantial and accountable WTP (Unqualified Opinion) opinions. Based on the theoretical analysis of contingency, the moderation logic flow, and the empirical evidence above, the fourth hypothesis proposed in this study is:

H4: Organizational effectiveness strengthens the influence of human resource competencies on the quality of the Regional Financial Report (LKPD) in local governments in Lampung Province

Method

The research method used in this study is explanatory research. According to [89], the explanatory research method is a research method that aims to explain the position of the variables being studied and the influence between one variable and another. The data collection technique is carried out by compiling a list of questions (questionnaires) that are submitted to respondents in the form of a sample from a population.

States that the population is the entire object/subject of the research. The population of this research is the accounting reporting officers/employees in the Regional Device Organizations in 16 Regional Governments in Lampung Province. The sample was taken as many as two people from each OPD, namely the Head of OPD and the financial officers/staff who understand the implementation of SIPD from ten OPDs. The considerations for sampling were 10 OPDs, namely: 1) Regional Secretariat, 2) DPRD Secretariat, 3) Inspectorate, 4) Education and Culture Office, 5) Health Office, 6) Civil Service Police Unit (Satpol PP), 7) Public Works and Spatial Planning Office (PUPR)/Bina Marga and Construction Office (BMBK), 8) Regional Development Planning Agency (Bappeda)/Regional Development Planning, Research and Innovation Agency (Bapperida), 9) Regional Financial and Asset Management Agency (BPKAD) and 10) Regional General Hospital (RSUD), because these ten OPDs are strategic work units that cover mandatory affairs, basic services, to supervisory and planning functions and have the largest budget and activity expenditure. Primary data was obtained using a survey method by distributing online questionnaires distributed via direct links in the form of Google Forms links to respondents, namely the Head of

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OPD and financial officials/staff in 10 OPDs in 16 regional governments in Lampung Province.

In this study, data analysis used the Partial Least Square (PLS) approach. PLS is a component-based or variance-based Structural Equation Modeling (SEM) model. According to [39], PLS is an alternative approach that shifts from a covariance-based SEM approach to a variance-based one. The advantage of using PLS is that PLS is a powerful analysis method because it does not assume that data must be on a certain scale and the number of samples is small [97]. In PLS-SEM, data evaluation is carried out in two main stages, namely the measurement model (outer model) and the structural model (inner model).

Result and Discussion

Based on the analysis of the AVE values at the second-order level presented in Table 1, all latent variables in the research model have met the required convergent validity criteria. Referring to the methodological standards proposed by [39], a latent construct is said to have good convergent validity if it has an AVE value above the minimum threshold of 0.50. The results of data processing show that the SIPD variable has an AVE value of 0.706, HR Competence of 0.735, LKPD Quality of 0.793, and Organizational Effectiveness of 0.771. The achievement of AVE values that are all above 0.70 indicates that each latent variable is able to explain, on average, more than 70% of the variance of its constituent dimensions.

Table 1. Result of Koefisien Determinant *R-Square* (R^2)

Variabel Endogen	**Fit Model Parameters**	
	R Square	***Adjusted R Square***
Quality LKPD	0.696	0.692

Based on the table 1 Result of Koefisien Determinant *R-Square* (R^2), Referring to the criteria proposed by [43] and [41], the R2 value of 0.696 is included in the Strong (Substantial) category. This value indicates that the variables of SIPD Implementation and HR Competence, moderated by Organizational Effectiveness, are able to explain 69.6% of the variance in LKPD Quality. Meanwhile, the remaining 30.4% is explained by other variables outside this research model. The large value of this coefficient of determination provides empirical evidence that the constructed structural model has a high level of predictive power and is able to accurately represent the phenomenon of regional financial report quality.

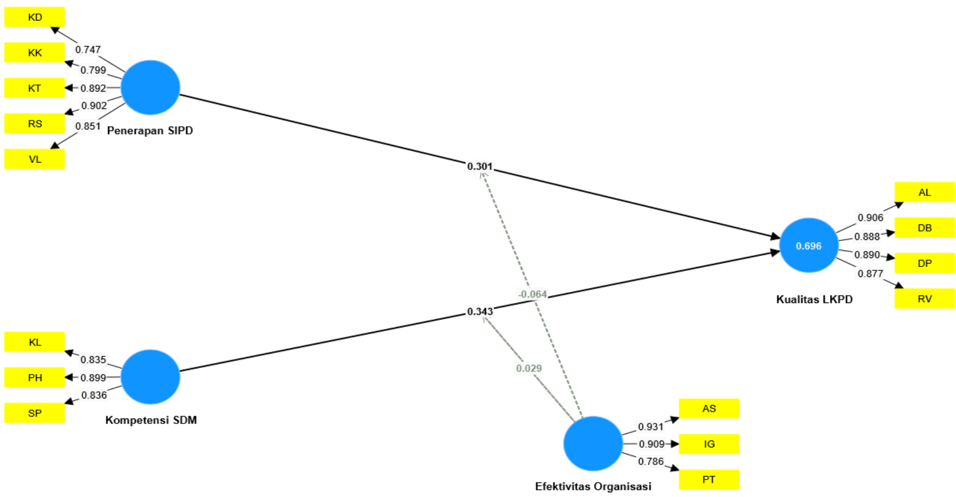

Figure 1. Boostrapping Result

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Based on the picture 1. bootstrapping analysis results presented the following is an in-depth interpretation of the relationship between variables in this study. The relationship between SIPD Implementation and LKPD quality (H1) shows a path coefficient value of 0.301, with a t-value of 6.135 and a p-value of 0.000. This result is statistically significant ($p \leq 0.05$) and supports the H1 hypothesis. This indicates that SIPD Implementation has a significant positive influence on the Quality of Regional Government Financial Reports (LKPD) in Lampung Province. This means that the more optimal the use of an integrated, transparent, and accountable information system through SIPD, the more relevant and reliable the resulting financial reports will be. The successful digitalization of this financial process is able to minimize human error and accelerate the presentation of data in real time, so that local governments can provide financial information that meets government accounting standards in a timely manner. The relationship between HR Competence and LKPD Quality (H2) has a path coefficient of 0.343, with a t-value of 4.904 and a p-value of 0.000. These results indicate a statistically significant positive effect, thus the H2 hypothesis is accepted. This finding confirms that HR Competence is a key pillar in creating quality financial reports. Employees who possess adequate accounting knowledge, technical skills in operating the system, and a professional work attitude will be able to transform raw data into understandable and comparable financial information. This indicates that no matter how sophisticated the information system implemented (SIPD), the quality of the final output remains highly dependent on the intellectual capacity and integrity of the individuals managing it in each OPD of Lampung Province.

The interaction relationship between Organizational Effectiveness and the influence of SIPD Implementation on LKPD Quality (H3) shows a path coefficient value of -0.064, with a t-value of 1.742 and a p-value of 0.041. This result is statistically significant ($p \leq 0.05$), so hypothesis H3 is accepted. However, it should be noted that the path coefficient value shows a negative direction. This indicates that organizational effectiveness within the Lampung Provincial Government plays a homogenizing role or actually has a weakening effect on the relationship between SIPD implementation and the quality of financial reports. The interaction relationship between Organizational Effectiveness and the influence of HR Competency on LKPD Quality (H4) has a path coefficient value of 0.029, with a t-value of 0.938 and a p-value of 0.174. This result is not statistically significant ($p \geq 0.05$), so hypothesis H4 is rejected. This shows that Organizational Effectiveness is unable to moderate (strengthen or weaken) the relationship between HR Competency and LKPD Quality in Lampung Province.

1. The Impact of SIPD Implementation on the Quality of Regional Financial Reports

Operationally, these findings indicate that technology integration through SIPD ensures that transaction data is managed coherently from the planning stage to reporting. As noted by [42], information technology capabilities in the regional financial system play a crucial role in improving reporting quality by increasing data accuracy and consistency with accounting standards. This digitalization minimizes the risk of data manipulation and manual input errors, which aligns with respondents' perceptions in the Data Security and System Relevance dimensions. This emphasizes that SIPD's role is not merely an administrative tool, but rather an instrument for achieving transparency in regional financial management, a key foundation of good governance in Indonesia [42].

However, the long-term effectiveness of this instrument remains dependent on strengthened IT governance and resilient internal auditing to address operational obstacles such as server load or system integration issues [44]. These results support and extend previous research by [8] and [7], while also confirming that within the Lampung Provincial Government, SIPD has successfully catalyzed relevant, reliable, and accountable financial reporting. According to Contingency Theory, the effectiveness of an information system depends on its fit with the organizational context. In this case, local governments that successfully integrate SIPD with business processes and organizational structures tend to experience an increase in the quality of LKPD, which is reflected in the increase in WTP opinions.

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2. The Influence of Human Resource Competence on the Quality of the Government Accounting Standards (LKPD)

The path coefficient for Human Resource Competence is higher than for the Implementation of the SIPD variable. This indicates that in Lampung Province, the human factor remains the primary determinant of financial reporting quality. This finding aligns with a study [45], which states that human competence serves to amplify the quality of financial reporting, where individual skills act as the primary driver behind digital instruments. Although the information system (SIPD) is sophisticated, its effectiveness still depends on the extent to which officials understand Government Accounting Standards (SAP) and possess adequate technical skills. High levels of knowledge and skills enable officials to critically validate system output; thus, if technical problems occur, they are able to detect and make appropriate corrections [45]. In Lampung, the educational background of officials, the majority of whom hold postgraduate degrees (S2), provides a strong intellectual foundation for the precise application of accounting standards [46]. This finding supports previous research by [8] and confirms that individual competence is the absolute key to accountability. The Lampung Provincial Government's success in maintaining the quality of its financial reports depends heavily on continuous investment in human capital through relevant technical accounting and IT training [47].

These findings also align with data on the submission of Unaudited Financial Reports from 2021 to 2025 from 16 regional governments in Lampung Province. These data indicate that all regional governments consistently submitted Unaudited Financial Reports to the Supreme Audit Agency (BPK) without exceeding the stipulated deadline, which is March 31, as stipulated in Article 320 of Law 23/2014 and Government Regulation 12/2019. This consistency demonstrates that regional financial human resources possess adequate technical capacity and regulatory understanding, despite the numerous challenges faced by regional governments at the beginning of the implementation of the Financial Reporting System (SIPD) in 2021. Therefore, timeliness of submission can be viewed as a supporting indicator of financial report quality, particularly in terms of reliability and timeliness.

3. Organizational Effectiveness in Moderating the Effect of SIPD Implementation on LKPD Quality

From a Contingency Theory perspective, these results indicate a mismatch between the characteristics of information systems that demand high flexibility and an organizational structure that may be too stable. Referring to [48], the success of information systems is strongly influenced by the readiness of the organizational culture. In Lampung Province, although the organization was deemed effective in achieving its goals, limitations in the Adaptation dimension due to a lack of policy flexibility and proactive strategic adjustments suggest potential bureaucratic rigidity. In this context, although the organization is highly effective in pursuing its goals and integrating its components, its ability to agilely change procedures to adapt to the dynamics of new systems (such as SIPD) remains challenging, explaining why this effectiveness has not been able to strengthen the role of SIPD. These findings confirm that to improve the quality of LKPD, the Lampung Provincial Government requires not only a procedurally effective organization but also one that is transformative and innovative in responding to technological change, in line with the vision of future leadership [44]; [46].

4. Organizational Effectiveness in Moderating the Influence of Human Resource Competence on Financial Statement Quality

The rejection of this hypothesis indicates that within the Lampung Provincial Government, Human Resource Competence is an independent, fundamental, and absolute variable. Consistent with study [46], in certain contexts, individual competence often does not show significant results as a moderating variable because its power is already so directly dominant. Officials with excellent knowledge, skills, and work attitudes will continue to strive to present quality financial reports according to standards, regardless of the effectiveness of their organizational environment.

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Individual competence has become a built-in standard of professionalism for financial management personnel, so organizational factors such as integration procedures do not provide significant incremental value [42].

Theoretically, this finding suggests that employee competence is a "primary variable" that does not require stimulation from organizational variables to produce quality output. This aligns with the profile of respondents, the majority of whom have postgraduate education, where, according to research [40], a high level of intellectual ability creates professional independence. Apparatus with a strong academic background tend to work based on codes of ethics and accounting standards independently, so that the dynamics of organizational effectiveness both in terms of achieving goals and adaptation are no longer determining variables (contingency factors) for their performance. This finding is consistent with the logic [47] which shows that internal organizational variables often fail to be strong moderators when HR variables already have a very dominant and fundamental influence on the quality of accounting information.

Conclusions

Based on the analysis and discussion, it can be concluded that the implementation of SIPD has a positive and significant effect on the quality of the regional government financial statements (LKPD) in Lampung Province. The test results provide empirical confirmation that the more optimal the implementation of SIPD in government agencies, the more relevant, reliable, and accurate the resulting financial reports will be. Human resource competency has a positive and significant effect on the quality of LKPD in Lampung Province. Human resource competency is the primary determinant, having a greater influence than system variables. Organizational effectiveness moderates the effect between SIPD implementation and LKPD quality in Lampung Province, but this moderation weakens the effect. A unique finding indicates that organizational effectiveness acts as a weakening moderation. Organizational effectiveness does not moderate the effect between human resource competency and LKPD quality in Lampung Province. Organizational effectiveness does not have a significant interaction effect on employee competency. This demonstrates that individual competency is absolute and independent, where competent employees will still produce quality reports regardless of the level of organizational effectiveness. The recommended practical suggestions are: Improving Adaptation of local governments in Lampung Province in responding to technological changes In Lampung Province, although the organization is considered effective in achieving its goals, limitations in the Adaptation dimension explain why this effectiveness is unable to strengthen the role of SIPD. Improving the competency of local government human resources in Lampung Province In order to improve the quality of LKPD, the Lampung Provincial Government must focus on developing individual capacity directly through workshops/continuous training and improving SIPD training for local government officials in Lampung Province.

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