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## **The Influence of State-Owned Property Management, The Accounting Information System, and Human Resource Competencies Affect Government Financial Report Quality**

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This study explores the complex connection between the management of State Property, the utilization of the State Property Accounting Management Information System, the proficiency of personnel, and their combined influence on the accuracy of financial statements in government organizations. This research seeks to investigate the impact of effective State Property management, facilitated by advanced technological systems such as State Property Management and Accounting Information System, and bolstered by skilled human resources, on the dependability and precision of financial reporting in the public sector. The study will analyze scholarly literature and empirical evidence to achieve this objective. By integrating descriptive and verification methodologies, this research study utilizes a quantitative approach to investigate the influence of human resource competence, the administration of State Property, and the implementation of the State Property Accounting Management Information System on the quality of financial statements within government organizations. The variables are operationalized and measured using indicators that pertain to the quality of government financial accounts, management of State Property, implementation of State Property Management and Accounting Information System, and human resource competency. Data is gathered by distributing questionnaires to the personnel of the Regional Office of the National Land Agency of West Java Province. The total population consists of 54 individuals, and a saturated sampling strategy is used. To summarize, this study highlights the significance of efficient management of State Property and the adoption of State Property Management and Accounting Information System in improving the accuracy and reliability of government financial accounts. Nevertheless, a more thorough examination is necessary to ascertain the exact influence of human resource expertise. These findings enhance the existing information on financial management in the public sector and identify areas where government financial reporting standards might be improved.

**Keywords: Human Resource Competency, Management Accounting Information System Quality of Government Financial Reports, State-Owned Property Management**

### **Introduction**

The Supreme Audit Agency disclosed that it identified 9,158 instances of fraud, encompassing 15,674 issues with a total value of Rp18.37 trillion. There were a total of 7,020 issues concerning weaknesses in the internal control system, 8,116 issues of non-compliance with legislative

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provisions amounting to Rp17.33 trillion, and 538 issues related to inefficiency, ineffectiveness, and ineffectiveness amounting to Rp1.04 trillion. The Chairman of the Audit Board of the Republic of Indonesia, Dr. Ir. In the filing of the Overview of Semester I Audit Results in 2022, Isma Yatun, M.T., CSFA disclosed the presence of 5,465 non-compliance concerns. These issues have the potential to cause losses, potential losses, and revenue shortfalls amounting to Rp17.33 trillion. The number of administrative abnormalities resulting in non-compliance was 2,651. Regarding these matters, throughout the investigation procedure, the entity's actions in response to the deposit of funds and/or the transfer of new assets totaled Rp2.41 trillion, equivalent to 13.9%. The source of this information is the website [www.bpk.go.id](http://www.bpk.go.id), and the date of publication is October 04, 2022.

According to this data, it indicates that there is a significant amount of fraudulent activity in the financial statements, leading to non-compliance with statement of financial accounting standards regulations. Non-compliance can lead to a decrease in the trust that investors, creditors, and authorities have in the company.

The quality of government financial accounts can be assessed based on the management of fixed assets or state property. Bookkeeping, inventory management, and reporting are integral components of the Administration of State Property that significantly impact the accuracy and reliability of a government's financial accounts. The enhancement of the administration system for State Property will lead to more reliable financial statements. This is because the number of registered assets accurately reflects the actual amount, thanks to efficient and effective security measures (Amaliah, Husain, & Selviyanti, 2019).

(Santosa, 2021) research findings demonstrate that the management of state property has a direct impact on the integrity of financial accounts. However, a separate study conducted by (Amaliah et al., 2019) demonstrates that the management of state property does not have a substantial impact on the quality of financial statements.

The suboptimal utilisation of the State Property Accounting Management Information System at the National Land Agency is a pressing issue that requires attention. Effective information technology systems must be capable of generating accurate information regarding the tangible worth of assets and reducing instances of recording mistakes. This ensures that the utilisation of information technology can have a beneficial influence on the quality of Ministry/Agency Financial Reports. Minimising errors in recording and presenting financial accounts enables prompt response and enhances the reliability and consistency of financial reporting. According to (Ardianto & Eforis, 2019), the greater the use of financial reporting technology, the higher its effectiveness and quality.

The use of State Property Management and Accounting Information System has a beneficial impact and is strongly correlated with the quality of financial statements (Santosa, 2021). The research conducted by (Fajri & Fuadi, 2021) found that State Property Management and Accounting Information System has a partially favourable impact on the quality of financial statements.

In addition to the State Property Management and Accounting Information System application aspect, the competency of human resources is another influential factor that impacts the quality of financial reports. The effectiveness of handling state finances through the State Property Management and Accounting Information System application heavily relies on the preparedness of the Human Resources involved. The significance of this position is evident through the participation of users in activities such as budget planning, accountability, and financial reporting. The personnel in the work unit must possess a profound comprehension of the State Property Management and Accounting Information System procedure in order to effectively operate it and swiftly adjust to any changes. Nonetheless, a recurring issue arises from the lack of preparedness among the personnel when it comes to operating the State Property Management and Accounting Information System application. Consequently, skilled Human Resources are necessary to generate a high-quality Financial Report. Similarly, inside government organisations, the production of

high-quality Regional Financial Statements necessitates the presence of personnel who possess a deep understanding and proficiency in government accounting, regional finance, and the workings of government institutions (Yaqin & Jatmiko, 2018).

The findings of a study conducted by (Sabrina & Zuhri, 2023) indicate that the level of expertise in human resource management has a substantial impact on the accuracy and reliability of financial reporting. Additional research indicates that the proficiency of accounting personnel might result in time savings while generating financial reports, hence enabling the timely presentation of such reports (Kurniawan, 2019).

Efficient government financial reports rely on effective management of state property to support the implementation of the government accounting system. This ensures the preparation of high-quality financial reports. The administration of state property, known as State Property Administration, serves multiple purposes. Firstly, it contributes to the preparation of the Central Government balance sheet on an annual basis. Secondly, it aids in the planning of State Property procurement and maintenance needs, which are essential for creating budget plans. Lastly, it helps to secure the State Property administration, as highlighted in (Eliana, Nurhayati, & Muhammad, 2020).

The financial report serves as both a means of financial accountability and a measure of the National Land Agency of the Republic of Indonesia's credibility, as demonstrated by the transparency and accountability of its administration of state finances. Audit results or opinions provided by accountants or auditors on financial statements serve as a reliable indicator of sound financial management. These results are used by the public, also known as stakeholders, to evaluate the performance of organisational units or government bodies. The overall assessment of the quality of all Ministry of State / Institution Financial Statements is indicated by the opinion of the Supreme Audit Agency on financial statements of ministries/institutions.

### **Public sector accounting**

(Arif, Mukhlis, & Iskandar, 2018, p. 7) defines Government Accounting as a service that involves recording, classifying, summarising, and interpreting government financial transactions to provide financial information. Similarly, (Hasanah & Fauzi, 2017, p. 1) describe government accounting as a service that encompasses the process of recording, classifying, summarising, and interpreting financial information related to government financial transactions.

### **Public sector financial statements**

(Cashmere, 2019, p. 7) defines financial statements as reports that present the current financial status or performance of a business for a specific time period. This financial report represents the culmination of the process of documenting a company's financial transactions during a specific accounting period. It includes an income statement, statement of changes in capital, balance sheet, and cash flow statement. These statements are prepared to provide interested parties with a comprehensive overview of the company's financial status, aiding them in making informed decisions.

According to (Murhadi, 2019, p. 1), financial reports serve as a means of communication in business. They present users with analysed data about the company's financial status. By comprehending the company's financial statements, various stakeholders can gain insight into its financial position.

### **Management of Government Assets**

State property administration is a component of state property management. The administration of state property is conducted in accordance with the principles and guidelines of state property management. The Government Regulation 28/2020 provides comprehensive guidelines on the management of state property, specifically outlined in PMK No. 181/2016. The

management of state property, classified as state assets under Law No.1/2004, is essential for the attainment of the nation's objectives.

The Administration of State Property is a set of activities that involve keeping records, conducting inventories, and reporting in accordance with laws and regulations. The scope of State Property Administration includes: (1) Bookkeeping, which involves registering and recording State Property in the Goods Register, (2) Inventory, which involves collecting and recording data, and (3) Reporting, which involves compiling and submitting State Property data and information on a semi-annual and annual basis.

### **The State Property Management and Accounting Information System**

The State Property Report is generated using data from the inventory of goods, which is managed through the Management Information System Application and State Property Accounting Application. State Property Management and Accounting Information System is a comprehensive system designed to manage State assets, and it is utilised by all government agencies. Management and Accounting Information System State Property is a Sub-System of the agency accounting system, which consists of interconnected procedures for processing source documents. These procedures generate information for the preparation of balance sheets, State Property reports, and other managerial reports in compliance with relevant regulations. State Property transaction data refers to the records of acquisitions, changes, and eliminations of State Property. This data is transmitted monthly via Computer Data Archive Media by the goods user accounting unit officer to the budget user power accounting unit officer at the Satker level.

The Minister of Finance Regulation Number 120/PMK.6/2007 on State Finance provides an explanation as follows: The State Property Accounting and Management Information System, also known as State Property Management and Accounting Information System, is a component of the Agency Accounting System that consists of a network of procedures designed to process source documents and generate information for the creation of balance sheets, State Property reports, and other managerial reports in compliance with relevant regulations.

The State Property Management and Accounting Information System Application, as stated in Minister of Finance Regulation Number 181 of 2016, is a software used to systematically record and manage state property. It facilitates the tracking of purchases, transfers between agencies, as well as the disposal and destruction of state property.

### **Competencies in Human Resources**

(Rahmat & Basalamah, 2019) defines competence as:

Attributes of an individual that are correlated with efficient and exceptional performance in specific work environments. Competence is considered a fundamental attribute due to its deep and intrinsic connection to an individual's personality, which enables the prediction of their performance in numerous specific job scenarios. It is believed that there is a connection between behaviour and performance since competence can influence or serve as an indicator of behaviour and performance.

(Zahara, Kuntadi, & Pramukty, 2023, p. 91) defines human resource competence as an innate quality that enables individuals to anticipate and understand the dynamics of a specific job or situation. This competence is crucial for an organisation as it directly contributes to the smooth functioning and successful attainment of organisational objectives.

### **Hypothesis**

According to (Sugiyono, 2022, p. 63), a hypothesis is a provisional response to the formation of research questions, which are expressed as question sentences. As stated by (Djaali, 2020, p. 15), a hypothesis is a temporary solution to a problem formulated in a study, which describes the features of the population. According to the framework given above, the study hypothesis is as

follows: The administration of State Property has a significant impact on the quality of financial statements. The adoption of the State Property Accounting Management Information System has an impact on the Quality of Financial Statements. The Quality of Financial Statements is influenced by the competence of Human Resources. The Quality of Financial Statements is influenced by the administration of State Property, the implementation of the State Property Accounting Management Information System, and the Competence of Human Resources, all of which have a simultaneous effect.

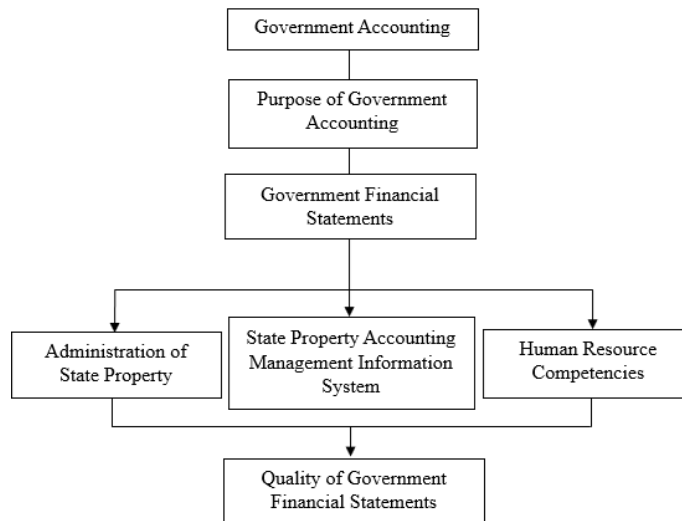


Figure 1. Thinking Framework Chart

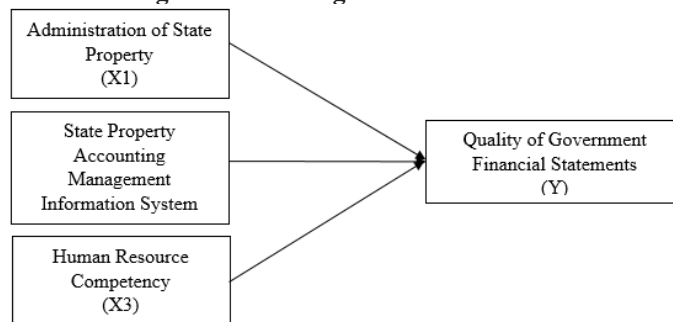


Figure 2. Research Model

## Methods

### Techniques employed

A research method is a strategic instrument used to effectively address and resolve a problem in order to achieve a specific goal.

According to (Sugiyono, 2022, p. 2), the study approach might be described as follows:

A methodical approach to gathering data for specific objectives and applications. According to this, there are four specific terms that should be taken into account: scientific procedures, data, goals, and uses. The scientific method is characterised by its rational, empirical, and systematic approach to research operations. Meanwhile, as stated by (Sujarweni, 2021, p. 5), research techniques refer to the scientific, rational, empirical, and methodical approaches employed by practitioners in a specific field to carry out research.

From the above explanation, it can be inferred that the research method is a scientific approach employed by researchers to address issues and gather data in accordance with particular aims.

This research employs a quantitative research method combining descriptive and verification approaches.

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**Table 1. Variable Operationalization**

Variable Concept	Indicator	Scale	Questionnaire No.
Quality of Government Financial Statements (Y)	Realizing quality financial statements, as normative measures that need to be realized in accounting information so that it can fulfill its purpose. (Government Regulation No. 71 Year 2010)	1. Relevant 2. Reliable 3. Comparable 4. Understandable	Ordinal   1-4
Administration of State Property (X1)	A series of activities that include bookkeeping, inventory and reporting of State Property in accordance with the provisions of the Laws and Regulations (Minister of Finance Regulation Number 250 of 2011).	1. Bookkeeping, 2. Inventory, 3. Reporting	Ordinal   5-14
Implementation of the State Property Accounting Management Information System (X2)	A series of interconnected procedures for processing source documents in order to produce information for the preparation of balance sheets and State Property reports and other managerial reports in accordance with applicable regulations. (Minister of Finance Regulation Number 120/PMK.6/2007)	1. System quality, 2. Quality of information, 3. Process quality	Ordinal   15-20
Human Resource Competence (X3)	This competency is the most important result in an organization that helps the operation and achievement of organizational goals (Zahara et al., 2023, p. 91).	1. Motive, 2. Traits, traits, character traits, 3. Self-image 4. Social role 5. Skills	Ordinal   21-26

**Data Type and Source**

The data utilised in this study is of a quantitative nature. (Sugiyono, 2022, p. 8) defines quantitative data as "data represented by numerical values or qualitative data that can be assigned scores."

The data utilised as a source for study is typically categorised into two main types: primary data and secondary data. In this study, researchers utilised primary data as they needed to collect data that would substantiate their research by creating and disseminating questionnaires to a predetermined group of respondents. As stated by (Sugiyono, 2022, p. 8), primary data refers to "data sources that directly supply data to individuals collecting data."

**Research Population**

(Sugiyono, 2022, p. 8) defines population as a specific domain comprising entities or individuals with predetermined attributes and characteristics, which researchers select for study and subsequently derive findings from.

The population for this study consists of employees who are State Civil Apparatus working at the Regional Office of the National Land Agency of West Java Province. Specifically, the study focuses on employees who are responsible for the preparation of Financial Statements and Administration of State Property, as outlined in the jobdesk provided in Regulation Number 17 of 2020 by the Minister of Agrarian Affairs and Spatial Planning / Head of the National Land Agency of the Republic of Indonesia.

- 1) The Planning, Evaluation and Reporting Subdivision is responsible for developing plans, programmes, budgets, and reports. They also oversee the implementation, monitoring, and

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- evaluation of strategic land programmes and activities. Additionally, they coordinate the follow-up on supervisory findings at the Regional Office and Land Office.
- 2) The Finance and State Property Subdivision is responsible for the preparation of financial affairs and the management of state property.
  - 3) The Legal, Personnel, and Organisation Subdivision is responsible for preparing, coordinating, and facilitating legal advocacy matters and laws and regulations. They also prepare materials for organisational structuring, management, and position analysis. Additionally, they manage personnel affairs and coordinate and facilitate the implementation of bureaucratic reform in the Regional Office and Land Office.
  - 4) The Arrangement and Empowerment Division is responsible for coordinating and implementing land reform, managing and analysing land tenure, ownership, use, and utilisation. It also oversees land redistribution, community land empowerment, land stewardship, and the arrangement of land in accordance with spatial plans. Additionally, the division facilitates the preparation of spatial plans and manages space utilisation in the regions. It is also involved in structuring coastal areas, small islands, borders, and specific areas.
  - 5) The Control and Dispute Handling Division is responsible for providing guidance, coordinating, and implementing the control of land rights, land use changes, coastal areas, small islands, borders, and specific areas. It also oversees the control, ownership, use, and utilisation of land, as well as handling disputes, conflicts, and land cases.

**Table 2. Research Population**

No.	Work Unit	Respondents
1	Planning, Evaluation and Reporting Subsection	3
2	Subdivision of Finance and State Property	8
3	Legal, Personnel and Organization Subdivision	7
4	Structuring and Empowerment Division	19
5	Dispute Control and Handling Division	17
<b>Total</b>		<b>54</b>

Source: Regional Office of the National Land Agency of West Java Province, 2023

### Sample for Research

(Silaen, 2018, p. 87) defines a sample as a subset of a population that is selected in a specific manner to measure or observe its characteristics. Similarly, (Sugiyono, 2022, p. 8) describes a sample as a portion of the population that represents its number and characteristics. When the population is large and studying everything is impractical due to constraints such as time and energy, researchers can utilise a sample taken from the population. (Arikunto, 2016, p. 140) states that if the population size is less than 100, the entire population should be used as the sample. However, if the population size exceeds 100, a sample size of 10-15% or 20-25% of the population can be taken.

Based on the given description, we can infer that the sample belongs to a population that includes numbers and attributes. The sample technique employed in this study is a non-probability sampling technique utilising a saturated sampling approach.

(Sugiyono, 2022, p. 8) defines saturated sampling as a technique where all members of the population are included as samples. In this study, the authors opted for a saturated sample of employees/State Civil Servants working at the Regional Office of the National Defence Agency of West Java Province, totaling 54 individuals.

### Data Analysis Technique

As stated by (Sugiyono, 2022, p. 8), data analysis refers to the systematic examination and interpretation of data to uncover meaningful patterns, relationships, and insights.

Post-data collection activities. Data analysis activities involve categorising data according to variables and respondent types, organising data based on variables from all respondents, displaying data for each studied variable, conducting calculations to address problem formulations, and performing calculations to test proposed hypotheses. According to (Hardani et al., 2020, p. 161), data analysis refers to the methodical exploration and compilation of data gathered from interviews, field notes, and other sources. The purpose of this process is to ensure that the data is easily comprehensible and can be effectively communicated to others.

From the aforementioned explanation, it can be inferred that data analysis is the systematic process of examining and aggregating data in order to extract pertinent information and using the findings to address an issue.

## Results

### Case Processing Summary

**Table 3. Case Processing Summary Result**  
**Case Processing Summary**

		N	%
Cases	Valid	54	100.0
	Excluded <sup>a</sup>	0	.0
	Total	54	100.0

Source: Data by Researchers

The analysis of this case processing summary is as follows:

1. The study or research involved the analysis of 54 cases in total.
2. Validity of Cases: All 54 cases were deemed legitimate for analysis, indicating that no data were omitted from the sample on the basis of handicap or any other factors.
3. Excluded Cases: There were no cases that were omitted or removed from the analysis. All instances that were part of the original sample were effectively preserved and examined.

Therefore, the findings from the case processing indicate that the complete sample collected in this study is both valid and reliable for subsequent analysis. There were no instances when cases had to be excluded because of validity difficulties or data faults.

### Validity Test

**Table 4. Validity Results**

Variable	Item No.	Pearson Correlation
Quality of Government Financial Statements (Y)	Y1	.859
	Y2	.755
	Y3	.853
	Y4	.605
Administration of State Property (X1)	X1.1	.554
	X1.2	.442
	X1.3	.414
	X1.4	.526
	X1.5	.513
	X1.6	.523
	X1.7	.627
	X1.8	.481
	X1.9	.535
	X1.10	.403
Implementation of State Property Accounting Management Information System (X2)	X2.1	.657
	X2.2	.850
	X2.3	.892
	X2.4	.543
	X2.5	.798
	X2.6	.594



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Variable	Item No.	Pearson Correlation
Human Resource Competence (X3)	X3.1	.737
	X3.2	.665
	X3.3	.716
	X3.4	.501
	X3.5	.588
	X3.6	.589

Source: Data by Researchers

The interpretation of the validity test results, with a r table value of 0.2681, is as follows:

1. There is a strong association between the quality of Government Financial Statements (Y) and factors X1 (Administration of State Property), X2 (Implementation of State Property Accounting Management Information System), and X3 (Human Resource Competence). The correlations between Y and each item in X1, X2, and X3 range from 0.414 to 0.892, all of which are significantly higher than the crucial value of r table (0.2681). This suggests that there is a robust and meaningful correlation between the factors and the quality of government financial reporting.
2. The association between the Administration of State Property (X1) and the quality of government financial accounts is modest to strong. All elements in X1 exhibit a correlation surpassing the crucial value of the r table, suggesting that the management of state assets has a substantial role in enhancing the quality of government financial statements.
3. The installation of the State Property Accounting Management Information System (X2) has a strong positive link with the quality of government financial accounts. This is demonstrated by a substantial correlation (exceeding the crucial value of r table) between every element in X2 and Y.
4. The Human Resource Competency (X3) exhibits a significant association, ranging from modest to high, with the quality of government financial reports. All components in X3 have a connection that surpasses the crucial value of the r table, suggesting that human resource competencies significantly contribute to enhancing the quality of government financial reports.

The validity test results indicate that the three independent variables (X1, X2, and X3) have a considerable impact on the quality of government financial reports, as seen by the recorded correlation values.

**Reliability Test**

**Table 5. Reability Results**

Variable	Croanbach Alpha	Critical Value	Conclusion
Quality of Government Financial Statements (Y)	0.776	0.60	Reliable
Administration of State Property (X1)	0.665	0.60	Reliable
Implementation of State Property Accounting Management Information System (X2)	0.827	0.60	Reliable
Human Resource Competence (X3)	0.701	0.60	Reliable

Source: Data by researchers

The analysis of the reliability test findings, taking into consideration the Cronbach alpha value and the critical value of 0.60, can be summarised as follows:

1. The Cronbach alpha score of 0.776 for the quality of government financial accounts (Y) surpasses the essential value of 0.60. This suggests that the tool utilised to assess the quality of government financial accounts can be deemed a dependable and credible instrument for conducting such evaluations.
2. The Cronbach alpha value for the Administration of State Property (X1) is 0.665, which is higher than the crucial value of 0.60. This demonstrates that the tool utilised for assessing the management of state assets is also dependable or trustworthy.

3. The State Property Accounting Management Information System (X2) has a Cronbach alpha value of 0.827, which surpasses the crucial value of 0.60 by a significant margin. Thus, the measurement equipment for this variable can be regarded as a very dependable tool.
4. The Cronbach alpha score for Human Resource Competency (X3) is 0.701, which is higher than the crucial value of 0.60. This suggests that the tools utilised to assess the abilities and skills of human resources are also dependable in conducting these assessments.

The findings of the reliability test indicate that all variables (Y, X1, X2, X3) can be deemed dependable instruments and can be confidently utilised for the intended measurement

### Normality Test

**Table 6. Normality Test  
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		54
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.50409435
Most Extreme Differences	Absolute	.078
	Positive	.063
	Negative	-.078
Test Statistic		.078
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

Source: Data by Researchers

The One-Sample Kolmogorov-Smirnov Test results can be interpreted as follows:

1. A total of 54 samples (N = 54) were analysed in this study.
2. The unstandardized residual has a mean value of 0.0000000, suggesting that the average residual does not deviate much from zero.
3. The unstandardized residuals have a standard deviation of around 2.50409435. This provides an indication of how the data is spread out around the average number.
4. The maximum value in this test is 0.078, which represents the greatest absolute disparity between the observed data distribution and the expected normal distribution. The extreme difference has positive and negative values of 0.063 and -0.078, respectively.
5. The computed test statistic is 0.078.
6. Asymptotic. Mr. This suggests that there is insufficient evidence to reject the null hypothesis, which posits that the data distribution is normal. From a statistical standpoint, a p-value beyond the predetermined significance level (often 0.05) implies a lack of sufficient evidence to reject the null hypothesis.

Based on the findings of the One-Sample Kolmogorov-Smirnov Test, there is insufficient evidence to determine that the data distribution significantly deviates from the expected normal distribution. This conclusion is drawn from the resulting p-value (0.200), which exceeds the predetermined significance level. Consequently, the data typically conforms to a normal distribution

### Multicollinearity Test

**Table 7. Multicollinearity Results  
Collinearity Statistics**

Tolerance	VIF
.622	1.608
.777	1.288
.724	1.381

Source: Data by Researchers

The interpretation of collinearity statistics including tolerance and VIF (Variance Inflation Factor) values is as follows:

1. Tolerance: The tolerance values for each model or variable examined are 0.622, 0.777, and 0.724. The tolerance value quantifies the extent to which an independent variable can be accurately predicted by other independent variables in the regression model. A high tolerance number (approaching 1) signifies a weak correlation between the independent variable and other independent variables, leading to a minimal level of collinearity.
2. Variance Inflation Factor (VIF): The VIF values for each examined model or variable are 1.608, 1.288, and 1.381. The VIF (Variance Inflation Factor) quantifies the extent to which collinearity amplifies the variance of the regression coefficients. A VIF value below 10 (occasionally 5) suggests a low amount of collinearity among the independent variables in the regression model.

Given the provided tolerance and VIF values:

1. All tolerance values exceed the usually recognised lower limit values (0.1 or 0.2), suggesting that the independent variables do not exhibit substantial collinearity.
2. All Variance Inflation Factor (VIF) values are below the commonly accepted threshold (10 or 5), indicating the absence of any substantial collinearity issue among the independent variables in the regression model.

Therefore, considering the concept of collinearity, the regression model can be deemed dependable for analysing the correlation between the independent and dependent variables. There is no substantial correlation between the independent variables, which means that the parameter estimates in the model are not negatively affected.

### Heteroscedasticity Test

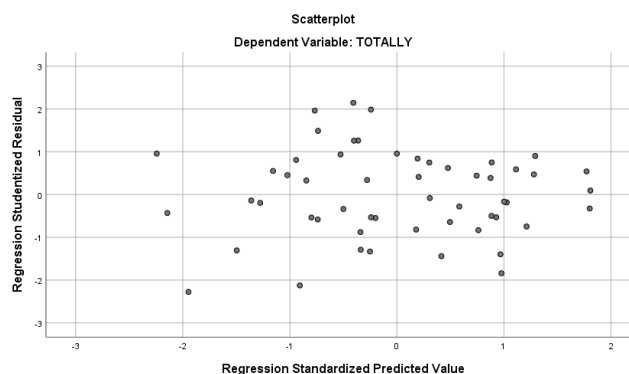


Figure 3. Heteroscedasticity Results

Heteroscedasticity is typically absent in a well-constructed regression model. The scatterplot graph can be used to determine whether a regression model exhibits heteroscedasticity. If a specific pattern is present in the graph, it signifies the occurrence of heteroscedasticity. Figure 3 illustrates a random distribution of dots, both above and below the Y-axis zero. Therefore, it can be inferred that there is no presence of heteroscedasticity in the regression model utilised in this investigation.

### Test t

Table 8. t Results

t	Sig.	Variable Name
3.826	.000	Administration of State Property (X1)
-2.270	.028	Implementation of State Property Accounting Management Information System (X2)
1.247	.218	Human Resource Competence (X3)

Source: Data by Researchers

The interpretation of the t test results using the t table value of 2.008 is as follows:

1. State-owned goods administration variable (X1):
  1. The t value of 3.826 indicates that there is a significant difference between variable X1 (State-Owned Government Barriage Recording) and the dependent variable (quality of government financial statements), because the value exceeds the critical value of the t table (2.008) at a significance level of 0.05.
  2. The significance value (Sig.) of 0.000 indicates that the difference is highly statistically significant ( $p < 0.05$ ), so variable X1 is potentially a strong predictor of the dependent variable.
2. Variable Application Of State-Owned Management Information Systems (X2):
  1. The t value of -2.270 indicates that there is a significant difference between the variable X2 (Application of State Millage Accounting Information Systems) and the dependent variable. The negative t value indicates that the direction of the relationship between X2 and the dependent variable is opposite.
  2. The significance value (Sig.) of 0.028 indicates that the difference is statistically significant ( $p < 0.05$ ), so variable X2 has a significant effect on the dependent variable.
3. Human Resource Competency variable (X3):
  1. The t value of 1.247 indicates that there is no significant difference between variable X3 (Human Resource Competency) and the dependent variable at the 0.05 significance level, because the value does not exceed the critical value of the t table (2.008).
  2. The significance value (Sig.) of 0.218 indicates that the difference is not statistically significant ( $p > 0.05$ ), so variable X3 may not have a significant effect on the dependent variable.

Thus, the interpretation results show that variables X1 and X2 have a significant effect on the dependent variable, while variable X3 does not have a significant effect at the 0.05 significance level.

## Test f

**Table 9. f Results**

ANOVA <sup>a</sup>						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	157.127	3	52.376	8.590	.000 <sup>b</sup>
	Residuals	304.873	50	6.097		
	Total	462.000	53			

Source: Data by Researchers

The interpretation of the F test results using the F table value of 2.79 is as follows:

1. The model tested is a regression model.
2. The F value of 8.590 indicates that there is a significant difference between the regression model and the null model (model without independent variables), because the F value exceeds the critical value of the F table (2.79) at the 0.05 significance level.
3. The significance value (Sig.) obtained is 0.000, which indicates that the difference is highly statistically significant ( $p < 0.05$ ).
4. Thus, based on the results of this F test, we can conclude that at least one independent variable has a significant influence on the dependent variable in the regression model.

The regression model demonstrates a significant relationship between the State Property Administration variable (X1), the Application of the State Property Accounting Management Information System (X2), Human Resource Competencies, and the Quality of Government Financial Statements. The included independent variables in the model make a substantial contribution to explaining the variability seen in the dependent variable.

## **Discussion**

### **The Relationship of State Property Administration with the Quality of Financial Statements**

At a significance level of 0.05, the variable STATE-OWNED ORDERING (X1) has a substantial impact on the dependent variable, which is the quality of government financial accounts. This is evidenced by a t value (3.826) that is positively significant and a significance value (Sig.) (0.000) that is very low, suggesting that X1 has the potential to be a robust predictor of the dependent variable.

Furthermore, the findings of additional research conducted by Amaliah, et al. (2019) indicate that the management of state assets does not have a substantial impact on the accuracy or reliability of financial reports.

### **The Relationship between State Property Accounting Management Information System and the Quality of Government Financial Statements**

The variable X2, which represents the application of state military information systems, has a statistically significant impact on the dependent variable at a significance level of 0.05. Despite the negative value of the t statistic (-2.270), the low significance value (Sig.) (0.028) suggests that X2 still has a substantial impact on the dependent variable.

According to Santosa's (2021) research findings, State Property Management and Accounting Information System has a good and significant impact on the quality of financial accounts. The research conducted by Fajri and Fuadi (2021) indicates that State Property Management and Accounting Information System has a partially favourable impact on the quality of financial statements.

### **The Relationship between Human Resources Competence and the Quality of Government Financial Statements**

However, the variable Human Resource Competency (X3) did not have a statistically significant impact on the dependent variable at the 0.05 significance level. The calculated t value (1.247) is less than the crucial t value from the t table (2.008), and the resultant significance value (0.218) is greater than the required significance threshold (0.05).

The findings of a study conducted by Sabrina and Zuhri (2023) indicate that the competency of human resources has a notable impact on the quality of financial reports. According to a study conducted by (Manik & Siti, 2023), it was found that Human Resource Competence does not have any impact on the Quality of financial statements.

### **The Relationship between State Property Administration, State Property Accounting Management Information System and Human Resources Competence with the Quality of Government Financial Statements**

The analysis of the F test findings indicates that the regression model as a whole has a substantial impact on the dependent variable, which is the quality of government financial accounts. This is corroborated by a statistically significant F value (8,590) with an extremely low significance value (Sig.) (0.000), suggesting that at least one of the independent variables exerts a significant impact on the dependent variable in the regression model.

Moreover, the outcomes of this F test confirm the significance of employing the regression model to examine the correlation between the independent variables (State Property Administration, Implementation of the State Property Accounting Management Information System, and Human Resource Competence) and the dependent variable (quality of government financial statements). The collective independent variables possess the capability to elucidate a significant portion of the variability observed in the dependent variable.

Overall, the regression model that has been created is a dependable and suitable model for explaining the relationship between the independent and dependent variables, particularly in terms of statistical significance. Hence, these findings offer justification for conducting additional study

utilising the regression model to comprehend the variables that impact the quality of government financial accounts.

## Conclusion

The study conducted at the Regional Office of the National Land Agency of West Java Province concludes that the Administration of State Property, the Implementation of the State Property Accounting Management Information System, and the Competence of Human Resources have a substantial impact on the quality of government financial statements. Based on the analytical results, it is evident that the management and administration of state property, specifically the Administration of State Property, has a substantial influence on the quality of government financial statements. An effective and appropriate administration will endorse government financial transparency and accountability. The implementation of the State Property Accounting administration Information System is crucial for efficient and coordinated administration of state property. This integrated information system significantly enhances the accuracy and reliability of government financial statements. This enhances the effectiveness of internal controls and ensures the precision of the financial information that is given. Proficiency in human resource management in the context of public finances greatly influences the quality of government financial statements. Proficient and highly qualified personnel have the ability to enhance the process of financial management and reporting. This conclusion highlights the significance of efficient management in overseeing state assets, the successful integration of accounting management information systems, and the enhancement of human resource capabilities as crucial elements in enhancing the quality of government financial reports at the Regional Office of the National Land Agency of West Java Province.

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