

# Financial Report Accountability Analysis Department of Agriculture and Plantations of Central Java Province

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**Abstract :** This study aims to test and analyze the effect of the presentation of regional financial reports, regional financial accounting systems, human resource competencies, and information technology on the accountability of financial reports at the Agriculture and Plantation Office of Central Java Province. This research method uses a quantitative descriptive approach. The population in this study were 40 employees of the Department of Agriculture and Plantations of Central Java Province, all of whom were taken as research samples using the total sampling technique. Data collection using a questionnaire. Data analysis techniques used statistical analysis, namely multiple linear regression tests, model feasibility tests, t tests, and coefficients of determination. The results showed that the presentation of regional financial reports, regional financial accounting systems, human resource competencies, and information technology had a positive and significant effect on the accountability of financial reports at the Department of Agriculture and Plantations of Central Java Province. The management of the Central Java Province Agriculture and Plantation Office needs to prioritize investment in the development of a sound and integrative financial accounting system. This includes updating information technology, improving infrastructure, and providing training for employees to use the system.

**Keywords :** accountability, financial statements, accounting system, human resources, information technology

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## I. Introduction

Regional governments with regional autonomy have the authority to manage their own government based on laws and regulations. One of the benchmarks for regional ability in implementing regional autonomy is seen from the aspect of regional financial performance. Good regional financial management must be based on the principle of accountability so that the management of money spent can be efficient, effective, and economical (Poyoh & Murni, 2017).

One indicator of accountability is the presentation of financial reports. To measure the quality of financial reports, a comprehensive and periodic audit is required. The Audit Board of Indonesia will examine the financial reports in each reporting period and provide an opinion on the description of the quality or fairness of the financial reports. There are four types of opinions put forward by the BPK, namely Unqualified Opinion (WTP), Qualified Opinion (WDP), Adverse Opinion, and No Opinion (Idawati & Eleonora, 2020). Increasing the accountability of government agencies can be done by monitoring the quality of optimal and appropriate financial reporting so that government work is optimal. In addition, to implement corruption eradication practices to realize good governance at the central and regional levels (Reyhan, 2017: 6).

Ramdani & Agustina (2019) stated that the implementation of accrual-based government accounting standards has a significant effect on the accountability of financial reports. This is because standardization or systems are created to improve individual performance and uniformity in the presentation of financial reports, therefore when the results (information/output) of the implementation of accrual-based government accounting standards provide benefits to users because of the suitability of information needs.

A weak accounting system causes the resulting financial reports to be less reliable and less relevant for decision making. Therefore, to be able to produce quality regional financial reports, it is necessary to implement a good regional financial accounting system. Financial management competencies also provide support for the quality of regional financial reports so that they are more measurable, structured, and comparable (Husna, et al, 2022).

Mahmudi (2016) clarifies that the regional financial accounting system is a series of conventional or

computerized procedures by collecting data, searching, concluding, and reporting the financial position or financial operations of the regional government. Regional financial accounting is an element of accounting so that regional financial accounting also has stages to identify, measure, record, and report financial transactions in the regional government.

The quality of financial reports is largely determined by the competence of human resources, because with competent human resources, financial reports will be produced that are timely, relevant and comparable (Pujanira & Taman, 2017), (Andini & Yusrawati, 2015).

Several studies have been conducted to determine the factors that influence the improvement of government agency performance accountability. According to research by Wardhana, et al (2015), competence has a positive effect on government agency performance accountability. The results of Zulfiandri's (2017) research found several factors that influence government agency performance accountability, one of which is apparatus competence. In line with previous studies, Abdallah's (2018) research also concluded that regional apparatus competence influences government agency performance accountability.

Ramadhania & Novianty's (2020) research suggests that there is a causal relationship between human resource competence and government agency performance accountability. In order to improve government agency performance accountability, human resource competency development is carried out which is realized in the annual apparatus resource capacity improvement program. The results of this study are also in line with the research of Wardhana, et al (2015) which states that competence has a positive effect on government agency performance accountability. Competence is very helpful in realizing good financial report accountability so that it can be useful in improving government performance. Research conducted by Hafiz (2017) and Abdallah (2018) also states that competence has a significant effect on Government Agency Performance Accountability. The competence of government officials allows for the achievement of effective AKIP, successful implementation of tasks, development and society.

Another factor that affects the accountability of financial reports is information technology. The benefits offered by information technology are the speed of processing and/or transactions and preparation of reports, can store large amounts of data, minimize errors, and lower processing costs. However, if information technology cannot be utilized optimally, the implementation of information technology will be expensive (Indriasari & Nahartyo, 2008). This is related to the hardware and software used, the condition of existing human resources does not have enough knowledge to utilize the information technology, and other obstacles which are limited funds to implement information technology (Karmila, 2012)

Research by Sakdiah, A., et al (2022) states that the better the use of information technology, the more satisfied the village apparatus is in carrying out their duties. In implementing the development system with the principle of Good Governance, the Government and Regional Government are required to develop and utilize information technology to improve the quality of regional financial management, and distribute regional financial information to the public easily. By utilizing information technology, the village government will be assisted in implementing village fund management, which makes it easier for the village government to carry out its obligations as a service provider to fulfill accountability or responsibility to the community. This is in line with research by Binawati & Nindyaningsih, (2022) which states that information technology has a significant effect on the accountability of regional financial reports because it can reduce recording errors and reporting can be done in a timely manner because it can speed up report processing.

The Agriculture and Plantation Service of Central Java Province is one of the OPDs with a large budget whose main duties and functions are based on the Regulation of the Governor of Central Java Number 26 of 2018 concerning the Organization and Work Procedures, overseeing or overseeing the Secretariat consisting of 3 Sub-Sections, namely the Finance Sub-Section, Program Sub-Section, General and Personnel Sub-Section, 5 Sectors, namely the Food Crops Sector, Facilities and Infrastructure Sector, Horticulture Sector, Extension Sector and Plantation Sector, and 7 UPTs consisting of the Agricultural Training Center, the Central Java Seed Supervision and Certification Center, the Semarang Region Food Crops and Horticulture Seed Center, the Surakarta Region Food Crops and Horticulture Seed Center, the Banyumas Region Food Crops and Horticulture Seed Center, the Food Crops, Horticulture and Plantation Protection Center and the Central Java Plantation Seed Center. In regional financial management, it is required to be faster, more precise, effective, efficient, and accountable, so various innovations are needed to create financial reports that can be accounted for. The financial reports produced by OPD in accordance with the Regulation of the Minister of Home Affairs Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management consist of Balance Sheet, Budget Realization Report (LRA), Operational Report (LO), Equity Change Report (LPE), and Notes to Financial Statements (CaLK).

In the Regulation of the Minister of Home Affairs 77 of 2020 concerning Technical Guidelines for Regional Asset Management, it is also stated that the OPD financial report is a single unit between the Central Java Provincial Agriculture and Plantation Service with Sub. Sections, Fields and UPT. In the Central Java Provincial Agriculture and Plantation Service, there are various budget sources, namely the APBD, APBN, Physical DAK,

and DBHCHT. Each budget source has a different application and is not integrated with each other. So it is undeniable that there are often differences in data which result in financial reports being hampered in being completed because they have to go through a desk process to each activity manager which takes quite a long time. This study re-examines the effect of financial report presentation, regional financial accounting systems, human resource competencies, and mastery of information technology on financial report accountability. This research was conducted at the Central Java Provincial Agriculture and Plantation Service, including for the units below it.

## **II. LITERATURE STUDY**

### **a. The Influence of Financial Report Presentation on Financial Report Accountability**

Sweetenia, AM, et al (2019) research with a population of village officials in the Magelang Regency government and the sample was the Village Head, Secretary, Head of Division, Head of Sub-Division, and Treasurer. The results of the study stated that the Quality of Financial Reports had a positive effect, which means that the better the quality of the presentation of financial reports will increase the accountability of the village government in allocating village funds in Magelang Regency. Based on the questionnaire, the research results showed that local government officials had presented village financial reports that contained useful information in decision making and showed accountability. In addition, village financial reports were presented on time and fairly and errors in use could be prevented.

Yurani & Santoso's research. (2022) with the population in this study being the DPRD secretariat staff and members of the Regional People's Representative Council (DPRD) of Karanganyar Regency as many as

83 people and samples of DPRD secretariat staff and members of the Regional People's Representative Council (DPRD) of Karanganyar Regency with qualifications of having a work period of more than one year and having a role in the use and supervision of regional finances as many as 45 people. The results of the study suggest that the presentation of financial reports has a significant effect on the accountability of financial reports.

Paramayana, AN, et al (2022) research with a population and sample of 44 employees of the Surakarta City DPRD. In his research, he stated that the presentation of financial reports has an effect on the accountability of financial reports. Susilawati, M., et al (2022) with a population of external users of financial reports of the Malang City Government and Malang Regency. The sample was active employees of the Malang City Government and Malang Regency in the Budget and Treasury Division, Accounting and Regional Asset Administration Division and Regional Asset Utilization Division and had worked for more than 1 year. The results of the study stated that the presentation of financial reports had a significant effect on the accountability of financial reports.

### **b. The Influence of the Regional Financial Accounting System on the Accountability of Financial Reports**

Ramdani & Agustina's (2019) research on Echelon II, Echelon III, Echelon IV, SIMDA Financial Staff of the North Aceh Regency Government with samples being officers who directly handle SIMDA Finance. The results of the study stated that accrual-based government accounting standards have a significant effect on the accountability of financial reports and accrual-based government accounting standards have a moderate/sufficient relationship. Research

Husna, A., et al (2022) in the Regional Government Work Unit of Aceh Besar Regency with a population of 216 people and a sample of 81 people from the Finance section in the SKPD of Aceh Besar Regency showed that the regional financial accounting system had an effect on the quality of financial reports. Furthermore, research by Binawati, E. (2022) on 168 staff of the finance and accounting division of the SKPD of the Klaten Regency Regional Government and a sample of 168 respondents stated that the implementation of the regional financial accounting system had a positive effect on the accountability of regional government financial reports. Sedana, I. D & Putra, IM (2023) studied 135 village fund managers in Denpasar City showing that the financial system is a stage in the process of reporting the use of village funds where a good system will help foster transparency to create accountability.

### **c. The Influence of Human Resource Competence on Financial Report Accountability**

Karyadi, M.'s (2018) research on 58 people in Aikmel District and Lenek District stated that human resource competence has a positive and significant effect on village financial accountability. Susanti, et al (2022) studied 122 villages in Siak Regency, Riau Province, with respondents, namely Village Heads, Finance Heads, and Village Secretaries totaling 366 people. In his research, it was shown that human resource competence has a significant effect on village financial management accountability.

Bangun, BF, et al (2022) research examined 115 respondents from 21 villages, namely representatives of village officials in Bayung Lenchir District, Musi Banyuasin Regency, South Sumatra Province. In their research, it was stated that human resource competence increases the influence of the implementation of the

village financial system on the accountability of village financial reports. Increasing the competence of human resources involved in management is a significant factor.

Furthermore, research by Sakdiah, AQ, et al (2022) examined 171 village apparatus respondents in Tanah Luas District. In their research, it was stated that human resource competence has a positive and significant effect on accountability for village fund management. This means that the better the competence of human resources, the better the accountability for village fund management in Tanah Luas District. Village officials are obliged to manage existing village funds. Apparatus competence is the absolute expertise needed by village officials in developing various aspects by using intelligence, skills, knowledge, and behavior in developing optimal development.

#### **d. The Influence of Information Technology on Financial Report Accountability**

Research by Sakdiah, AQ, et al (2022) examined 171 village apparatus respondents in Tanah Luas District. The results of the study showed that the use of information technology had a positive and significant effect on the accountability of village fund management. This means that the increasing ability to utilize information technology will improve the accountability of village fund management in Tanah Luas District. In implementing the development system with the principle of Good Governance, the government and regional governments are required to develop and utilize information technology to improve the quality of regional financial management, and distribute regional financial information to the public easily. By utilizing information technology, the village government will be assisted in implementing village fund management, which makes it easier for the village government to carry out its obligations as a service provider to fulfill accountability or responsibility to the community.

Research by Binawati, E. (2022) with 168 respondents in the finance and accounting division staff of the Klaten Regency Regional Government SKPD. In his research, it was stated that information technology has a positive effect on the accountability of regional government financial reports. Ramadhani, N., et al (2019) studied 15 Regional Apparatus Organizations (OPD) in the Banten Provincial Government. The samples were the head of the finance/accounting division, the treasurer of receipts, the treasurer of expenditures, and authorized implementing staff. In his research, it was stated that the use of information technology had a positive effect on the quality of the financial reports of the Banten Provincial Government.

### **III. METHOD**

This study uses a quantitative descriptive approach. In this quantitative descriptive study, the author focuses on the accountability of financial reports reviewed from the regional financial accounting system, human resource competency, and information technology. The location of the study is at the Department of Agriculture and Plantation of Central Java Province, Tarubudaya Agricultural Complex, Jalan Gatot Subroto Bandarjo, Ungaran Barat District, Semarang Regency, Central Java 50517. In conducting this study, the time needed is 6 months starting from observation to the preparation of data results and research conclusions.

The population in this study were the Expenditure Treasurer, Receipt Treasurer, Assistant Expenditure Treasurer, Assistant Receipt Treasurer, OPD Financial Administration Officer, Financial Technical Implementation Officer and OPD and UPT Financial Report Compilers at the Central Java Province Agriculture and Plantation Service as many as 40 people consisting of 1 OPD Financial Administration Officer, 7 SKPD Financial Report Compilers, 1 Expenditure Treasurer, 1 Receipt Treasurer, Assistant Expenditure Treasurer: 11 people, 6 Assistant Receipt Treasurers and 13 Financial Technical Implementation Officers. The number of samples in this study was 40 people. The sampling technique in this study was census sampling. Census sampling is a sampling determination technique when all members of the population are used as samples (Sugiyono, 2019: 85). The reason for taking census sampling is because the population is less than 100, the entire population is used as a sample. The data collection techniques used in this study are observation, documentation, questionnaires, interviews and literature studies.

In this study, data processing used multiple linear regression with the help of SPSS 25, the regression equation used with the following formula:

$$AKL = a + b_1 PLK + b_2 SAKD + b_3 KSDM + b_4 TI + e$$

Information :

AKL	= Accountability of Financial Reports
a	= Constant
b	=Regression Coefficient
PLK	= Presentation of Financial Statements
SAKD	= Regional Financial Accounting System
KSDM	= Human Resources Competence
IT	= Information Technology

e = Error

#### IV. RESULTS

**Table 1 Multiple Linear Regression Results**

Variables	Regression coefficient	t statistics	Sig. t
Constants	1,668		
Presentation of Financial Statements	0.155	3,942	0.033
Accounting SystemRegional Finance	0.256	3,239	0.023
Human Resources Competence	0.444	3,527	0.001
Information Technology	0.225	3,668	0.004
R square	0.768		
F statistic	33,253		
Sig. F	0,000		

Source: Processed primary data, 2024

##### 1. Multiple Linear Regression Test

Based on the table above, it can be seen that the regression equation formed is:

$$Y = 1.668 + 0.155 X_1 + 0.256 X_2 + 0.444 X_3 + 0.225 X_4$$

From this equation it can be explained that:

- a. Constant (a)  
The constant value of 1.668 indicates that the variables Presentation of Financial Reports, Human Resource Competence, Human Resource Competence and Information Technology if the value is 0 then the Accountability of Financial Reports at OPD and UPT at the Agriculture and Plantation Service of Central Java Province has a Financial Report Accountability level of 4.156.
- b. Financial Report Presentation Coefficient (b1)  
The coefficient value of Financial Statement Presentation or Financial Statement Presentation variable ( $\beta_1$ ) is 0.103 with a positive value. This means that for every 1-fold increase in Financial Statement Presentation, the Accountability of Financial Statements in OPD and UPT at the Agriculture and Plantation Service of Central Java Province will increase by 0.103 assuming other variables are constant.
- c. Regional Financial Accounting System Coefficient (b2)  
The coefficient value of the Regional Financial Accounting System or the Regional Financial Accounting System variable ( $\beta_2$ ) is 0.223 with a positive value. This means that every increase in the Regional Financial Accounting System by 1 time, the Accountability of Financial Reports at OPD and UPT at the Agriculture and Plantation Service of Central Java Province will increase by 0.223 assuming other variables are constant.
- d. Human Resources Competency Coefficient (b3)  
The value of Human Resource Competence or Human Resource Competence variable ( $\beta_3$ ) is 0.309 with a positive value. This means that every increase in Human Resource Competence by 1 time, the Accountability of Financial Reports at OPD and UPT at the Agriculture and Plantation Service of Central Java Province will increase by 0.309 assuming other variables are constant.
- e. Information Technology Coefficient (b4)  
The value of Information Technology or Information Technology variable ( $\beta_3$ ) is 0.055 with a negative value. This means that for every 1-fold increase in Information Technology, the Accountability of Financial Reports at OPD and UPT at the Agriculture and Plantation Service of Central Java Province will decrease by 0.055 assuming other variables are constant.

##### 2. Model Feasibility Test

From the results of the feasibility test of the model obtained  $F_{count} > F_{table}$  of  $33.544 > 2.61$  with a significance of 0.000 meaning that this analysis is significant with a significance level of less than 0.05 then  $H_0$  is rejected and  $H_a$  is accepted. In other words, there is an influence between the Presentation of Financial Reports, Human Resource Competence, Human Resource Competence and Information Technology



simultaneously and significantly on the Accountability of Financial Reports of Employees in Charge of Finance at OPD and UPT at the Department of Agriculture and Plantations of Central Java Province and meets the feasibility test of the model.

### 3. Hypothesis Testing

Based on the results of the t-test in the table above, it can be explained in a hypothesis in the following form:

- a. The Influence of Financial Report Presentation on Financial Report Accountability in OPD and UPT at the Agriculture and Plantation Service of Central Java Province

The Financial Report Presentation variable has a calculated t value  $> t$  table (3.942).

$> 1.687$ ) and significance  $0.033 < 0.05$  then  $H_0$  is rejected and  $H_a$  is accepted. It can be concluded that there is a positive and significant influence of Financial Report Presentation on Financial Report Accountability in OPD and UPT at the Agriculture and Plantation Service of Central Java Province.

- b. The Influence of the Regional Financial Accounting System on the Accountability of Financial Reports at OPD and UPT at the Agriculture and Plantation Service of Central Java Province

The Regional Financial Accounting System variable has a tcount value  $> t$ table ( $3.239 > 1.687$ ) and a significance of  $0.023 > 0.05$ , so  $H_0$  is rejected and  $H_a$  is accepted. It can be concluded that there is a positive and significant influence of the Regional Financial Accounting System on the Accountability of the Report.Finance at OPD and UPT at the Agriculture and Plantation Service of Central Java Province.

- c. The Influence of Human Resource Competence on Financial Report Accountability in OPD and UPT at the Agriculture and Plantation Service of Central Java Province

The Human Resources Competency variable has a calculated t value  $> t$  table ( $3.527 > 1.687$ ) and a significance of  $0.001 < 0.05$ , so  $H_0$  is rejected and  $H_a$

accepted. It can be concluded that there is a positive and significant influence of Human Resource Competence on Financial Report Accountability at OPD and UPT at the Agriculture and Plantation Service of Central Java Province.

- d. The Influence of Information Technology on Accountability of Financial Reports in OPD and UPT at the Department of Agriculture and Plantations of Central Java Province

The Information Technology variable has a tcount value  $> t$ table ( $3.668 > 1.687$ ) and a significance of  $0.004 < 0.05$ , so  $H_0$  is rejected and  $H_a$  is accepted.

It is concluded that there is a positive and significant influence of Information Technology on Financial Report Accountability at OPD and UPT at the Agriculture and Plantation Service of Central Java Province.

4. Coefficient of Determination Test ( $R^2$ )

Based on the calculation results, the adjusted R square value is 0.768. This means that the variables of Financial Report Presentation, Regional Financial Accounting System, Human Resource Competence and Information Technology contribute to Financial Report Accountability by 76.8% while the remaining 23.2% is explained by other variables not proposed in this study.

## V. DISCUSSION

1. The Influence of Financial Report Presentation on the Accountability of Financial Reports of OPD and UPT at the Agriculture and Plantation Service of Central Java Province

Based on the tests presented in Table IV.10, it shows that there is a positive and significant influence of the presentation of financial reports on the accountability of financial reports at OPD and UPT at the Agriculture and Plantation Service of Central Java Province.

The results of the study on the presentation of financial reports have a positive and significant effect on the accountability of employee financial reports at OPD and UPT at the Agriculture and Plantation Service of Central Java Province in accordance with the research of Sweetenia, et al (2019), Yurani, N. & Santoso, S. (2022) Paramayana, AN, et.al (2022) in their research stated that the presentation of financial reports has an effect on the accountability of financial reports. This is not in line with the research of Widya, ES (2017) which states that the presentation of financial reports does not affect the accountability of financial reports.

Good presentation of financial statements has a significant impact on the accountability of financial statements. This means that how financial statements are prepared and presented will have a direct impact on the extent to which the statements can be trusted and accounted for. If the financial statements are presented clearly, transparently, and on time, it will be easier for stakeholders to understand, examine, and evaluate the financial performance of the organization. This will increase public and stakeholder trust in the financial statements.

In addition, the presentation of relevant and reliable financial reports will ensure that the information provided can be used for proper decision making. Well-presented financial reports provide an accurate picture of the organization's financial condition, making it easier for decision makers to plan, control, and

evaluate financial activities.

Accountability of financial statements is also closely related to how the statements can be audited and verified. Adequate presentation of financial statements will provide a clear audit trail, allowing auditors to conduct their examinations effectively. This is important to ensure that all financial transactions have been recorded and reported correctly. When financial statements can be audited properly, this will increase accountability and ensure that the organization is responsible for the management of its funds and data resources. Thus, good presentation of financial statements is an important foundation for solid financial accountability.

2. The Influence of the Regional Financial Accounting System on the Accountability of Financial Reports of OPD and UPT at the Agriculture and Plantation Service of Central Java Province

Based on the tests presented in Table IV.10, it shows that there is a positive and significant influence of the regional financial accounting system on the accountability of financial reports at OPD and UPT at the Agriculture and Plantation Service of Central Java Province.

The results of the study on the regional financial accounting system have a positive and significant effect on the accountability of financial reports in OPD and UPT at the Agriculture and Plantation Service of Central Java Province in accordance with research conducted by Ramdani & Agustina (2019), Husna, A., et al (2022), Binawati, E. (2022) with the results of the implementation of the regional financial accounting system having a positive effect on the quality of regional government financial reports. This is not in line with research conducted by Barus, S. (2017) which states that the regional financial accounting system does not affect the quality of the Binjai City Government financial reports.

A good regional financial accounting system has a significant influence on the quality of the financial reports produced. This means that how this system is designed and operated will have a direct impact on the accuracy, reliability, and relevance of the financial information presented. An effective system will ensure that all financial transactions are recorded correctly and in accordance with applicable accounting standards. Thus, the financial reports produced will provide an accurate picture of the financial condition of the region and will increase transparency, which with this transparency will increase public trust in regional financial management and ensure that public funds are used effectively and efficiently for the benefit of the community.

3. The Influence of Human Resource Competence on Financial Report Accountability on Financial Report Accountability at OPD and UPT at the Agriculture and Plantation Service of Central Java Province.

Based on the tests presented in Table IV.10, it shows that there is a positive and significant influence of human resource competence on the accountability of financial reports at OPD and UPT at the Agriculture and Plantation Service of Central Java Province.

Research on human resource competency towards financial report accountability in OPD and UPT at the Agriculture and Plantation Service of Central Java Province. has a significant effect according to research by Bangun, BF, et al (2022), Susanti, et al (2022), Aulia, et al (2022) with the results of competency having a positive effect on the accountability of local government financial reports. This is in contrast to research conducted by Suryantara, AB & Astuti, W. (2020) which states that human resource competency has no effect on the quality of financial reports in MSMEs in West Lombok.

Good human resource (HR) competence has a significant influence on the quality of the financial reports produced. This means that the level of skill, knowledge, and professionalism of the individuals involved in the preparation of financial reports will determine how accurate, reliable, and relevant the financial information presented is. Competent HR will ensure that every financial transaction is recorded and reported in accordance with applicable accounting standards, resulting in financial reports that are reliable and accountable. HR who improve their skills and develop their potential will be able to follow changes and developments in the fields of accounting and finance. They will be better prepared to face new challenges, such as regulatory changes or the implementation of new technologies that can affect the preparation of financial reports. With continuously improved competence, HR can ensure that financial reports not only meet applicable standards, but are also relevant and informative for decision making. Thus, the quality of financial reports is highly dependent on the HR involved in the preparation process.

Human resources who have good education and relevant experience in accounting and finance are also able to recognize and handle problems that may arise during the process of preparing financial reports, thereby reducing the risk of errors in financial reports.

In addition, professional human resources in carrying out their duties will affect the integrity of financial reports. Professional human resources will carry out their duties with high ethics, impartially and responsibly. They will maintain the confidentiality of information, avoid conflicts of interest, and act in accordance with the code of ethics of the accounting profession. This professional attitude is very important to maintain trust in the financial reports produced.

Thus, HR competency plays an important role in ensuring that the financial reports produced are of high quality. Skilled, knowledgeable, and professional HR will be able to produce accurate, reliable, and relevant financial reports, thus supporting transparency and accountability in financial management.

4. The Influence of Information Technology on Accountability of Financial Reports in OPD and UPT at the Department of Agriculture and Plantations of Central Java Province

Based on the tests presented in Table IV.10, it shows that there is a positive and significant influence of information technology on the accountability of financial reports at OPD and UPT at the Agriculture and Plantation Service of Central Java Province.

Research conducted by Ramadhani, M., et al (2019), Binawati, E. (2022), Sakdiah, AQ, et al (2022) with the results of information technology has a positive effect on accountability for village fund management. This is not in line with research by Karyadi, M. (2018) who stated that the use of information technology has no effect on village financial accountability in Aikmel District and Lenek District.

Information technology has a positive and significant effect on the accountability of financial reports, identifying that the use of information technology in the process of preparing, managing, and reporting financial reports has a positive and significant impact on the level of accountability of financial reports. This means that the use of information technology can improve the quality, accuracy, and transparency of financial reports, so that they can be more accountable.

The application of information technology in financial accounting systems can enable process automation, faster and more accurate data processing, and better control over the security and integrity of financial information. Thus, it can reduce the risk of human error and fraud, and increase the efficiency and effectiveness of the overall financial reporting process.

## **VI. CONCLUSION**

Based on the results of data analysis and hypothesis testing that have been carried out, the following conclusions can be drawn: Presentation of Financial Statements, Regional Financial Accounting System, Human Resource Competence and Information Technology have a positive and significant effect on the accountability of financial statements at the Agriculture and Plantation Service of Central Java Province. Based on the calculation results, the adjusted R square value is 0.768. This means that the variables Presentation of Financial Statements, Regional Financial Accounting System, Human Resource Competence and Information Technology contribute to the Accountability of Financial Statements by 76.8% while the remaining 23.2% is explained by other variables not proposed in this study.

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