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The Influence of the Implementation of Government Accounting Systems and Human Resource Capacity on the Accountability of Regional Financial Management

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Abstract

This study examines the effects of Government Accounting System (SAP) implementation and human resource (HR) capacity on the accountability of regional financial management. Although previous studies have primarily focused on the quality of local government financial statements, this research addresses the broader accountability dimension, particularly the responsibility for managing public financial resources. A quantitative approach with a cross-sectional design was employed. Data were collected through questionnaires distributed to 172 employees involved in financial administration and management across regional government agencies (OPD/SKPD), selected using a simple random sampling technique. The data were analyzed using multiple linear regression after conducting classical assumption tests. The findings reveal that SAP implementation has a positive and statistically significant effect on regional financial management accountability ($\beta = 0.389$; $p < 0.001$). Similarly, HR capacity demonstrates a positive and significant effect ($\beta = 0.320$; $p < 0.001$). Simultaneously, both independent variables significantly explain variations in accountability ($F = 39.263$; $p < 0.001$), with a coefficient of determination of 0.317. These results indicate that SAP implementation and HR capacity jointly account for 31.7% of the variation in regional financial management accountability. The study contributes to public sector accounting literature by extending the discussion beyond financial reporting quality to the broader accountability of regional financial management. Practically, the findings highlight the importance of strengthening accounting system implementation alongside continuous human resource development to improve public financial accountability.

1. Introduction

Regional financial management represents a fundamental component of public governance because it concerns the allocation, utilization, and accountability of public resources. Local governments are responsible not only for preparing and presenting financial statements but also for ensuring that the entire financial management process, including planning, implementation, administration, reporting, and accountability, is conducted transparently and in accordance with applicable regulations. In this context, accountability constitutes an essential governance principle that requires public institutions to explain and justify their decisions, actions, and use of financial resources. Effective accountability enables stakeholders to assess whether public funds have been managed appropriately and whether government activities have been conducted in accordance with established objectives and responsibilities.

However, compliance with financial reporting requirements does not necessarily demonstrate that regional financial management is fully accountable. Financial reporting primarily concerns the production and presentation of financial information, whereas accountability encompasses broader organizational processes through which public institutions disclose, explain, and justify their management of public resources. Consequently, accountability depends not only on the availability of financial statements but also on the internal mechanisms that support reliable

financial information, procedural compliance, and responsible administrative practices. Two factors that are particularly relevant in this regard are the implementation of the Government Accounting System (SAP) and human resource (HR) capacity. These factors represent complementary dimensions of public financial management: the institutional system that regulates financial processes and the personnel responsible for implementing those processes.

The Government Accounting System provides an institutional framework for recording, classifying, summarizing, and presenting government financial transactions. Its effective implementation facilitates systematic financial documentation, improves the availability of accounting information, and supports the preparation of information required for financial reporting and accountability. Nevertheless, the existence of an accounting system does not automatically guarantee effective financial management or improved accountability. The actual contribution of the system depends on the extent to which its procedures are consistently implemented and integrated into organizational practices. Previous empirical findings also indicate that the relationship between accounting systems and financial reporting outcomes is not entirely consistent. Sumaryati et al. (2020), for example, found that the implementation of accounting information systems did not significantly influence the quality of local government financial statements. In contrast, other empirical findings have indicated a positive relationship between accounting information system utilization and financial reporting quality. These differences suggest that the consequences of accounting system implementation may depend on organizational conditions and the particular financial management outcomes being examined. Therefore, investigating its relationship with the broader accountability of regional financial management remains important.

In addition to institutional systems, human resource capacity is a critical determinant of effective regional financial management. Government accounting procedures require personnel who possess adequate knowledge, technical skills, professional experience, and an understanding of applicable accounting standards and regulations. Employees involved in financial administration must be capable of recording transactions, operating accounting systems, interpreting financial information, and preparing reports in accordance with established procedures. Without sufficient personnel capacity, even a well-designed accounting system may not function effectively. Sumaryati et al. (2020) demonstrated that human resource competency influences the quality of local government financial statements, indicating the importance of personnel capabilities in supporting financial information management. However, other studies have reported different findings. Research conducted in the Purbalingga local government context, for instance, found that human resource competency did not significantly influence financial statement quality, whereas accounting information system utilization showed a positive effect. Such variations indicate that the contribution of human resource capacity to public financial management outcomes requires further investigation, particularly beyond the conventional focus on financial reporting quality.

A review of previous studies reveals two important research issues. First, empirical evidence concerning the effects of accounting systems and human resource capacity on public financial management outcomes remains inconsistent. Differences in organizational settings, measurement approaches, and research models may contribute to these variations. Second, much of the existing literature has concentrated on the quality of local government financial statements rather than the broader accountability of regional financial management. These constructs are

related but conceptually distinct. Financial statement quality concerns the characteristics and reliability of reported financial information, whereas regional financial management accountability encompasses the government's responsibility for explaining and justifying the management of public financial resources throughout the financial management process. Ardarani et al. (2025) examined the relationship between human resource quality, accounting information systems, and the accountability of government financial statements. Nevertheless, their focus remained on financial statement accountability rather than the broader accountability of regional financial management. Similarly, Saputra (2022) investigated human resource competence in relation to the performance accountability of local government agencies, which represents a different accountability construct. These distinctions indicate that the relationship between Government Accounting System implementation, human resource capacity, and regional financial management accountability warrants more direct empirical examination.

Furthermore, the relevance of examining these variables together can be understood through the perspective of Stewardship Theory. This perspective views organizational actors as stewards who are entrusted with managing resources responsibly and prioritizing organizational and public interests. Within local government institutions, public officials are expected to manage financial resources in a manner that reflects their responsibility to the community. The Government Accounting System provides standardized procedures and mechanisms for documenting financial activities, while human resource capacity determines the ability of government personnel to implement these procedures effectively. Accordingly, the combination of an adequately implemented accounting system and capable personnel is expected to strengthen the accountability of regional financial management. Examining these factors simultaneously therefore provides an opportunity to understand how institutional arrangements and individual capabilities contribute to responsible public financial administration.

Based on these considerations, this study aims to examine the effects of Government Accounting System implementation and human resource capacity on the accountability of regional financial management. Specifically, it investigates the individual effects of each independent variable and their simultaneous contribution to regional financial management accountability. The study seeks to extend the existing public sector accounting literature by shifting the analytical focus from financial statement quality toward the broader accountability of regional financial management. It also provides empirical evidence concerning the complementary roles of accounting system implementation and personnel capacity in supporting public financial accountability. Practically, the findings are expected to provide insights for local governments in strengthening accounting procedures, improving personnel competencies, and developing more accountable financial management practices. By examining these relationships within a single research framework, this study contributes to a more comprehensive understanding of the internal organizational factors that support accountability in the management of public financial resources.

2. Literature Review

2. Literature Review

2.1. Theoretical Foundation: Stewardship Theory

Stewardship Theory provides the theoretical foundation for understanding the relationship between organizational mechanisms, human capabilities, and accountability in public financial management. This theory views organizational managers as stewards who are entrusted with managing resources responsibly while prioritizing organizational objectives and the interests of stakeholders. Unlike perspectives that primarily emphasize individual self-interest, Stewardship

Theory highlights responsibility, trust, cooperation, and commitment to organizational goals. In the public sector, government officials can be understood as stewards who are entrusted with managing public resources and ensuring that their utilization reflects the interests of the community.

Within regional financial management, the stewardship perspective emphasizes that public officials are responsible for ensuring that financial resources are managed transparently, efficiently, and in accordance with applicable regulations. This responsibility requires institutional arrangements that facilitate reliable financial administration and personnel who possess the necessary capabilities to implement established procedures. Bracci et al. (2023) discuss the importance of translating financial reporting information into forms that support citizen understanding and engagement, highlighting the relationship between public financial information and accountability. Accordingly, the implementation of a government accounting system and the capacity of human resources represent complementary organizational conditions that support the fulfillment of stewardship responsibilities.

The Government Accounting System provides standardized procedures for recording, classifying, processing, and reporting government financial transactions. Meanwhile, human resource capacity determines whether government personnel can understand and implement these procedures effectively. From a stewardship perspective, both elements are necessary to ensure that public officials can fulfill their responsibilities in managing public financial resources. Therefore, stronger accounting system implementation and higher human resource capacity are expected to contribute positively to regional financial management accountability.

2.2. Accountability of Regional Financial Management

Accountability of regional financial management refers to the responsibility of local government institutions to explain, justify, and disclose their decisions and actions concerning the utilization of public financial resources. This concept extends beyond the preparation of financial statements because it encompasses the broader processes through which government institutions demonstrate that public funds have been managed in accordance with established rules, objectives, and responsibilities. Accountability therefore involves not only the availability of financial information but also the ability to provide a clear explanation of how public resources are planned, allocated, utilized, recorded, and reported.

Bracci et al. (2023) highlight the importance of financial reporting processes in facilitating communication between public institutions and citizens. This perspective reinforces the idea that public financial accountability requires information that can be understood and used by relevant stakeholders. In regional government institutions, accountability is reflected in transparency of financial information, compliance with applicable regulations and procedures, responsibility for budget utilization, timely reporting, and the traceability of financial management activities.

It is important to distinguish regional financial management accountability from financial statement quality. Financial statement quality primarily concerns the characteristics of the information produced, whereas accountability represents a broader obligation to explain and justify the management of public resources. Similarly, accountability of regional financial management differs from performance accountability because the former focuses specifically on financial administration and the utilization of public funds. This distinction provides the conceptual basis for examining accountability as the dependent variable in the present study.

2.3. Government Accounting System Implementation

The Government Accounting System refers to the institutional procedures and

mechanisms used to record, classify, summarize, process, and present financial transactions within government organizations. Its implementation represents the extent to which these accounting procedures are consistently applied throughout regional financial management activities. An effectively implemented accounting system enables local government institutions to maintain systematic financial records, produce relevant accounting information, and support the preparation of financial reports and accountability documentation.

The effectiveness of the Government Accounting System depends not merely on the formal availability of accounting regulations but also on their actual implementation within organizational processes. Consistent transaction recording, appropriate classification, accurate information processing, timely reporting, and the utilization of accounting information are important elements of effective implementation. These mechanisms support accountability by creating documented financial records that facilitate monitoring, verification, and evaluation of government financial activities.

Previous empirical studies have demonstrated that accounting system implementation is associated with financial management outcomes, although the findings are not entirely consistent. Sumaryati et al. (2020) found that accounting information system implementation did not significantly influence the quality of local government financial statements. In contrast, Hartati and Dewi (2024) reported positive relationships between the implementation of government accounting standards, regional financial accounting systems, and financial statement quality. Dientri et al. (2024) also identified significant relationships between government accounting standards, regional financial accounting systems, and the quality of local government financial reports. These findings indicate that the effectiveness of accounting system implementation may vary across institutional settings and organizational conditions.

From a stewardship perspective, an effectively implemented Government Accounting System strengthens the institutional capacity of local governments to fulfill their responsibilities for managing public financial resources. Standardized accounting procedures facilitate the documentation and traceability of financial transactions, thereby supporting transparency and financial accountability. Accordingly, the following hypothesis is proposed:

H1: Government Accounting System implementation has a positive and significant effect on the accountability of regional financial management.

2.4. Human Resource Capacity

Human resource capacity refers to the ability of government personnel to perform financial management responsibilities effectively through adequate knowledge, technical skills, professional experience, and understanding of relevant duties and regulations. In regional financial management, personnel are responsible for implementing accounting procedures, recording financial transactions, operating accounting systems, preparing reports, and ensuring that administrative activities comply with applicable standards. Consequently, the quality of financial management depends not only on the availability of institutional systems but also on the capabilities of the individuals responsible for operating them.

Human resource capacity encompasses several interconnected dimensions, including knowledge of government accounting, technical competence, work experience, task execution ability, understanding of financial regulations, and the ability to utilize accounting systems and financial information. These capabilities enable government employees to interpret accounting requirements, minimize administrative errors, and perform financial management activities in accordance with established procedures.

Previous empirical research has identified human resource capacity as an important factor in government financial management, although its influence varies across research contexts.

Sumaryati et al. (2020) found that human resource competency positively influenced the quality of local government financial statements. Hartati and Dewi (2024) similarly reported a positive relationship between human resource competency and financial reporting quality. Dientri et al. (2024) also identified the importance of human resource competence in supporting the quality of local government financial reports. However, Yusran (2023) and Putra et al. (2024) reported that human resource competence or capacity did not have a statistically significant partial effect on financial statement quality. These differences suggest that the contribution of human resource capacity may depend on organizational conditions, the nature of financial management activities, and the effectiveness of institutional systems.

More directly, Sari (2026) found that human resource capacity positively and significantly influenced the accountability of regional financial management. Indrijawati and Anwar (2024) also demonstrated the relevance of financial management personnel competency to accountability in village financial management. These findings suggest that personnel capabilities are important not only for producing financial information but also for ensuring that public financial resources are managed responsibly.

From the perspective of Stewardship Theory, government personnel are expected to act as responsible stewards in managing public resources. Adequate human resource capacity enables them to fulfill these responsibilities through accurate financial administration, appropriate application of accounting standards, and effective use of financial information. Therefore, the following hypothesis is proposed:

H2: Human resource capacity has a positive and significant effect on the accountability of regional financial management.

2.5. The Simultaneous Relationship between Government Accounting System Implementation and Human Resource Capacity

Government Accounting System implementation and human resource capacity represent two complementary dimensions of regional financial management. An accounting system provides the institutional procedures and mechanisms required to manage financial transactions, while human resource capacity determines the ability of personnel to apply those procedures effectively. Consequently, the effectiveness of regional financial management depends on the interaction between standardized organizational systems and the capabilities of the individuals responsible for their implementation.

A well-established accounting system may provide standardized procedures for recording and reporting financial transactions, but its effectiveness can be constrained when personnel lack sufficient knowledge, technical skills, or understanding of applicable regulations. Conversely, highly competent personnel may experience difficulties in maintaining consistent financial administration when organizational accounting procedures are inadequate or inconsistently implemented. Therefore, strengthening accounting systems without improving personnel capabilities may produce limited accountability outcomes. Similarly, developing human resource capacity without adequate institutional systems may not fully support transparent and traceable financial management.

Previous studies provide empirical support for the importance of these organizational and individual factors. Hartati and Dewi (2024) and Dientri et al. (2024) demonstrated that accounting-related mechanisms and human resource competence are relevant to the quality of local government financial reporting. Furthermore, Agustyawati et al. (2026) found that internal control systems and employee competence jointly influenced financial accountability. Although these studies examined different combinations of variables

and accountability-related outcomes, their findings support the relevance of examining institutional mechanisms and personnel capabilities together.

Within the Stewardship Theory framework, the simultaneous contribution of Government Accounting System implementation and human resource capacity reflects the importance of aligning organizational procedures with the capabilities of public officials. Standardized accounting procedures facilitate responsible financial administration, while capable personnel ensure that these procedures are translated into effective practices. Accordingly, the following hypothesis is proposed:

H3: Government Accounting System implementation and human resource capacity simultaneously have a significant effect on the accountability of regional financial management.

2.6. Conceptual Framework

Based on the theoretical arguments and empirical findings discussed above, this study proposes a conceptual framework in which Government Accounting System implementation and human resource capacity are positioned as independent variables, while the accountability of regional financial management serves as the dependent variable. Government Accounting System implementation is expected to support accountability through standardized financial recording, information processing, reporting, and transaction traceability. Human resource capacity is expected to strengthen accountability through the knowledge, skills, experience, and regulatory understanding required to perform financial management responsibilities.

The framework assumes that both variables contribute individually and simultaneously to regional financial management accountability. Their relationship is grounded in Stewardship Theory, which emphasizes the responsibility of public officials to manage public resources effectively and transparently.

3. Research Methods

3.1. Research Design

This study employed a quantitative research approach with a cross-sectional design to examine the effects of Government Accounting System (SAP) implementation and human resource (HR) capacity on the accountability of regional financial management. A quantitative approach was considered appropriate because the study aimed to examine the relationships between measurable variables and test the proposed hypotheses using statistical procedures. The cross-sectional design enabled data to be collected from respondents at a single point in time, providing an empirical basis for assessing the relationships among the research variables. The research model consisted of two independent variables, namely Government Accounting System implementation (X1) and human resource capacity (X2), and one dependent variable, namely regional financial management accountability (Y). The analysis focused on examining the individual effects of each independent variable and their simultaneous contribution to the dependent variable.

3.2. Research Context and Setting

The study was conducted within local government institutions comprising various Regional Government Organizations (Organisasi Perangkat Daerah/OPD) or Regional Work Units (Satuan Kerja Perangkat Daerah/SKPD). These institutions were selected as the research context because they are directly involved in regional financial administration and management. Their activities include financial recording, accounting procedures, financial reporting, and accountability for the utilization of regional public resources.

The unit of analysis was the individual employee working within OPD/SKPD institutions who was involved in financial administration or regional financial

management. Respondents were considered relevant sources of information because their work responsibilities provided them with practical knowledge and experience concerning the implementation of government accounting procedures, personnel capabilities, and financial accountability practices.

3.3. Population and Sampling Technique

The research population comprised employees working in OPD/SKPD institutions who were involved in regional financial administration or management. The respondents were selected based on their involvement in financial management activities and a minimum of one year of work experience. This eligibility criterion was applied to ensure that participants had sufficient organizational experience to provide informed responses regarding the research variables.

The study employed a simple random sampling technique. Under this procedure, eligible employees had an equal opportunity to be selected as research participants. Sampling was conducted using a list of employees who met the established eligibility criteria. A total of 172 employees participated in the study and provided the data used in the statistical analysis.

3.4. Data Collection Procedure

Primary data were collected using a structured questionnaire distributed to the selected respondents. The questionnaire was designed to obtain information concerning the implementation of the Government Accounting System, human resource capacity, and accountability in regional financial management. The respondents were asked to provide answers based on their knowledge, experience, and involvement in financial management activities within their respective institutions.

The data collection process began with the identification of eligible respondents, followed by questionnaire distribution and the collection of completed responses. Subsequently, the collected data were reviewed and prepared for statistical analysis. Only the information obtained from the research respondents was used to examine the proposed relationships among the study variables.

3.5. Measurement of Research Variables

This study examined three principal variables: Government Accounting System implementation, human resource capacity, and accountability of regional financial management. Each variable was operationalized based on its conceptual definition and relevance to public sector financial management.

Government Accounting System implementation (X1) refers to the extent to which accounting procedures and mechanisms are applied in regional government financial management. The construct covers the application of accounting procedures, financial transaction recording, classification and processing of accounting information, financial reporting, reporting timeliness, and utilization of accounting information.

Human resource capacity (X2) refers to the ability of government personnel to perform financial management responsibilities effectively. This construct encompasses employees' knowledge, technical skills, work experience, task execution capabilities, understanding of applicable financial regulations, and ability to operate accounting systems and utilize financial information.

Regional financial management accountability (Y) refers to the responsibility of local government institutions to explain and justify their decisions and activities concerning the management and utilization of public financial resources. The construct encompasses financial information transparency, compliance with applicable rules and procedures, responsibility for budget utilization, reporting timeliness, and traceability of financial management activities.

The three variables were measured using questionnaire-based responses. The specific number of questionnaire items, response scale, and scoring procedures should

be reported to ensure transparency and replicability of the measurement process.

3.6. Data Analysis Techniques

The collected data were analyzed using multiple linear regression to examine the relationships between Government Accounting System implementation, human resource capacity, and regional financial management accountability. The analysis was conducted through several stages.

First, descriptive statistical analysis was performed to summarize the characteristics and distribution of the research variables. This analysis included the number of observations, minimum values, maximum values, means, and standard deviations.

Second, instrument quality was assessed through validity and reliability testing to evaluate whether the questionnaire items adequately measured the intended constructs and demonstrated acceptable measurement consistency.

Third, classical assumption tests were conducted before estimating the multiple linear regression model. The reported diagnostic procedures included the Kolmogorov–Smirnov normality test and multicollinearity assessment using tolerance and variance inflation factor (VIF) values. These procedures were used to evaluate the suitability of the regression model for hypothesis testing.

Fourth, multiple linear regression analysis was performed to estimate the individual and simultaneous relationships between the independent and dependent variables.

4.Result and Discussion

4. Results

4.1. Descriptive Statistics

This study analyzed data collected from 172 employees working in regional government organizations (OPD/SKPD) who were involved in regional financial administration and management. Descriptive statistical analysis was conducted to provide an overview of the distribution of the research variables, including the implementation of the Government Accounting System (SAP), human resource (HR) capacity, and accountability of regional financial management.

Table 1. Descriptive Statistics of Research Variables

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Government Accounting System Implementation (X1)	172	13	60	38.69	8.92
Human Resource Capacity (X2)	172	14	58	38.52	9.03
Regional Financial Management Accountability (Y)	172	18	58	39.06	9.02

Source: Primary data processed by the researchers.

As presented in Table 1, the accountability of regional financial management recorded the highest mean score of 39.06, with a standard deviation of 9.02. Meanwhile, the implementation of SAP had a mean score of 38.69 and a standard deviation of 8.92. HR capacity recorded a mean score of 38.52, with a standard deviation of 9.03. The relatively close mean values indicate that the three variables have comparable average scores within the observed sample. Furthermore, the standard deviations indicate variation in respondents' assessments across the research variables.

These descriptive findings provide an initial overview of respondents' perceptions regarding the implementation of government accounting procedures, the capacity of personnel responsible for financial management, and the accountability of regional financial management. However, the descriptive

statistics alone do not establish the direction or significance of the relationships among the variables. Therefore, further regression analysis was conducted to examine the proposed hypotheses.

4.2. Classical Assumption Tests

Before conducting multiple linear regression analysis, normality and multicollinearity tests were performed to assess whether the data met the relevant statistical assumptions.

Table 2. Results of Classical Assumption Tests

Assumption	Test	Result	Criterion	Conclusion
Normality	Kolmogorov–Smirnov significance	0.200	> 0.05	Normality assumption fulfilled
Multicollinearity	Tolerance (X1 and X2)	0.936	> 0.10	No indication of multicollinearity
Multicollinearity	VIF (X1 and X2)	1.069	< 10	No indication of multicollinearity

Source: Primary data processed by the researchers.

The normality test produced a Kolmogorov–Smirnov significance value of 0.200, exceeding the conventional threshold of 0.05. This result indicates that the normality assumption was not rejected. Furthermore, the multicollinearity test showed a tolerance value of 0.936 and a Variance Inflation Factor (VIF) of 1.069 for the independent variables. Both values satisfy the commonly applied criteria, indicating that multicollinearity is not a concern in the regression model.

Based on these results, the data satisfied the reported normality and multicollinearity requirements for proceeding with multiple linear regression analysis. These tests provide statistical support for the subsequent estimation of the relationships between SAP implementation, HR capacity, and regional financial management accountability.

4.3. Multiple Linear Regression Analysis

Multiple linear regression analysis was employed to examine the individual and combined effects of SAP implementation and HR capacity on regional financial management accountability. The estimated regression coefficients are presented in Table 3.

Table 3. Multiple Linear Regression Results

Variables	B	Std. Error	Standardized Beta (β)	t-value	p-value	95% Confidence Interval
Constant	11.524	3.166	–	3.639	<0.001	[5.273, 17.775]
SAP Implementation (X1)	0.393	0.066	0.389	5.924	<0.001	[0.262, 0.525]
HR Capacity (X2)	0.320	0.066	0.320	4.870	<0.001	[0.190, 0.449]

Source: Primary data processed by the researchers.

Based on the regression results, the estimated model is expressed as follows:

Y = 11.524 + 0.393X_1 + 0.320X_2

The regression equation indicates that both independent variables have positive coefficients. The coefficient for SAP implementation is 0.393, suggesting that a one-unit increase in SAP implementation is associated with a 0.393-unit increase in regional

financial management accountability, holding HR capacity constant. Similarly, the coefficient for HR capacity is 0.320, indicating that a one-unit increase in HR capacity is associated with a 0.320-unit increase in accountability, assuming SAP implementation remains constant.

The t-test results demonstrate that SAP implementation has a positive and statistically significant relationship with regional financial management accountability (B = 0.393; β = 0.389; t = 5.924; p < 0.001). Thus, the first hypothesis (H1), which proposes a positive effect of SAP implementation on regional financial management accountability, is supported.

Likewise, HR capacity demonstrates a positive and statistically significant relationship with regional financial management accountability (B = 0.320; β = 0.320; t = 4.870; p < 0.001). Therefore, the second hypothesis (H2), which proposes a positive effect of HR capacity on regional financial management accountability, is also supported.

The standardized beta coefficient for SAP implementation (β = 0.389) is numerically higher than that for HR capacity (β = 0.320). This indicates that SAP implementation has a comparatively stronger standardized association with accountability within the estimated model. Nevertheless, this difference should not be interpreted as statistically significant without a separate test comparing the two coefficients.

4.4. Simultaneous Test and Coefficient of Determination

The simultaneous influence of SAP implementation and HR capacity was examined using the F-test. The model summary and ANOVA results indicate that the two independent variables jointly explain a statistically significant proportion of variation in regional financial management accountability.

Table 4. Simultaneous Regression Test and Model Summary

Statistical Indicator	Result
R	0.563
R-squared (R^2)	0.317
F-statistic	39.263
Degrees of freedom	(2, 169)
Significance	<0.001

Source: Primary data processed by the researchers.

The F-test results indicate that SAP implementation and HR capacity simultaneously have a statistically significant relationship with regional financial management accountability, F(2, 169) = 39.263, p < 0.001. Accordingly, the third hypothesis (H3), which proposes that both independent variables jointly influence regional financial management accountability, is supported.

The coefficient of determination (R^2) is 0.317, indicating that SAP implementation and HR capacity collectively account for 31.7% of the observed variation in regional financial management accountability. The remaining 68.3% is associated with other factors not included in the present research model. These factors may include internal control systems, organizational commitment, leadership effectiveness, regulatory compliance, and the utilization of financial information technology. However, their actual contributions require further empirical investigation.

Overall, the regression findings demonstrate that both the institutional mechanism represented by SAP implementation and the individual capability represented by HR capacity are relevant predictors of regional financial management accountability.

4. Discussion

4.1. The Effect of Government Accounting System Implementation on Regional Financial Management Accountability

The findings reveal that the implementation of the Government Accounting System has a positive and statistically significant effect on regional financial management accountability (B = 0.393; β = 0.389; t = 5.924; p < 0.001). This result indicates that improvements in the implementation of government accounting procedures are associated with stronger accountability in regional financial management. Therefore, H1 is empirically supported.

This finding suggests that the effectiveness of regional financial management is closely related to the extent to which accounting procedures are implemented consistently and systematically. Government accounting systems provide an institutional framework for recording, classifying, processing, and presenting financial transactions. When these procedures are implemented appropriately, financial information becomes more systematically documented and easier to trace. Such conditions support the government's ability to explain financial transactions, demonstrate compliance with applicable procedures, and provide accountability for the utilization of public resources.

The finding is consistent with the argument that accounting systems serve not merely as administrative instruments but also as mechanisms for strengthening public sector accountability. Mas'ut et al. (2023), for example, found that the implementation of a financial accounting system contributed to the accountability of government agency performance in North Sumatra Province. Similarly, Mediaty et al. (2025) demonstrated the relevance of regional financial accounting systems in improving the quality of financial reporting within local governments in South Sulawesi. Although their dependent variables differ from the accountability construct examined in this study, their findings provide supporting evidence regarding the importance of accounting systems in strengthening public financial management processes.

Furthermore, Dewi and Handayani (2025) emphasized that the implementation of accrual accounting in government institutions plays an important role in strengthening public financial governance. The adoption of standardized accounting procedures enables public institutions to generate more structured financial information and improve the basis for financial reporting and accountability. These arguments reinforce the present finding that effective SAP implementation is associated with better accountability in regional financial management.

From the perspective of Stewardship Theory, government officials are regarded as stewards who are entrusted with managing public resources in the interests of society. Their responsibilities require mechanisms that ensure financial activities are properly recorded, monitored, and reported. In this context, SAP functions as an organizational instrument that supports stewards in fulfilling their responsibilities. Standardized accounting procedures facilitate the preparation of financial information and provide a basis for demonstrating how public resources have been managed.

The positive relationship identified in this study also highlights that accountability extends beyond the production of financial statements. Rather, it involves the traceability of transactions, adherence to established procedures, and the ability to provide explanations concerning the use of public funds. Consequently, the consistent implementation of SAP can strengthen the institutional processes that underpin regional financial management accountability.

However, the findings should not be interpreted to mean that the accounting system alone guarantees accountability. The effectiveness of SAP implementation also depends on organizational arrangements and the personnel responsible for operating the system. Therefore, improvements in accounting

procedures need to be accompanied by adequate human resource capacity and organizational support.

4.2. The Effect of Human Resource Capacity on Regional Financial Management Accountability

The regression results demonstrate that HR capacity has a positive and statistically significant effect on regional financial management accountability (B = 0.320; β = 0.320; t = 4.870; p < 0.001). This finding indicates that personnel with stronger knowledge, skills, experience, and understanding of financial management responsibilities tend to contribute more effectively to accountability practices. Accordingly, H2 is supported.

Regional financial management involves a series of administrative and accounting activities that require technical competence and an adequate understanding of applicable regulations. Personnel responsible for financial administration must be able to understand accounting standards, perform financial recording procedures, operate accounting systems, prepare financial information, and ensure that administrative processes comply with relevant requirements. Inadequate capacity may create difficulties in implementing procedures and maintaining the reliability of financial management processes.

The findings support Faisal (2025), who identified limited personnel capacity and insufficient training as relevant challenges in regional financial management accountability. The argument emphasizes that accountability requires not only formal regulations and institutional procedures but also competent personnel capable of implementing them. In addition, Indrijawati and Anwar (2024) found that the competence of village financial management officials was significantly associated with village financial accountability. This evidence reinforces the importance of human capability in ensuring that public financial resources are managed responsibly.

Nevertheless, previous empirical findings have not been entirely consistent. Agustyawati et al. (2026), for instance, found that employee competence did not have a statistically significant individual effect on financial accountability in the Regional Financial and Asset Management Agency of Buton Regency. Such differences suggest that the contribution of HR capacity may depend on organizational characteristics, institutional arrangements, the distribution of responsibilities, and the availability of supporting systems.

The positive and significant relationship identified in the present study can also be interpreted through Stewardship Theory. As stewards, government personnel are expected to manage public resources responsibly and prioritize the interests of the public. Fulfilling this responsibility requires adequate professional knowledge, technical skills, and the ability to implement organizational procedures. HR capacity therefore represents an important internal resource that enables public officials to perform their stewardship responsibilities effectively.

The findings further imply that accountability is not exclusively determined by the existence of formal accounting regulations. The implementation of those regulations depends on the ability of personnel to translate formal requirements into operational practices. Accordingly, continuous professional development, technical training, regulatory updates, and improvements in accounting-related competencies are important measures for strengthening accountability in regional financial management.

4.3. The Simultaneous Effect of Government Accounting System Implementation and Human Resource Capacity

The simultaneous regression test demonstrates that SAP implementation and HR capacity jointly have a positive and statistically significant relationship with regional financial management accountability, as indicated by F(2, 169) = 39.263 and p < 0.001. The model explains

31.7% of the variation in accountability (R^2 = 0.317). These findings support H3 and demonstrate that institutional accounting mechanisms and personnel capabilities are jointly relevant to regional financial management accountability.

The result highlights the complementary roles of accounting systems and human resources in public financial management. SAP provides standardized procedures for recording, processing, and reporting financial transactions, while HR capacity enables government personnel to implement these procedures appropriately. The presence of a standardized accounting system without sufficiently capable personnel may limit the effectiveness of its implementation. Conversely, competent personnel may not be able to optimize their capabilities when organizational accounting procedures and supporting systems are inadequate.

This interpretation is consistent with Mas'ut et al. (2023), who identified the relevance of financial accounting system implementation in strengthening government agency accountability. It also corresponds with Agustyawati et al. (2026), who reported a significant simultaneous contribution of internal control systems and employee competence to financial accountability. Although the variables and institutional contexts in these studies are not identical to those examined here, their findings support the broader argument that accountability is shaped by the interaction of organizational mechanisms and human capabilities.

The result also complements the findings of Mediaty et al. (2025), who emphasized the importance of financial accounting systems and human competencies in the context of local government financial reporting. Similarly, Dewi and Handayani (2025) discussed the implementation challenges of accrual accounting in government institutions, including the need for adequate personnel capacity. Together, these studies indicate that strengthening public financial management requires an integrated approach rather than relying exclusively on technological or procedural improvements.

From the perspective of Stewardship Theory, the simultaneous significance of SAP implementation and HR capacity reflects the importance of combining institutional support with the capabilities of public officials. Government personnel are entrusted with managing public resources, while accounting systems provide the procedures and information infrastructure needed to support responsible financial administration. The combination of these two elements strengthens the capacity of public institutions to demonstrate accountability for their financial activities.

Nevertheless, the R^2 value of 0.317 indicates that the model explains 31.7% of the variation in regional financial management accountability. This means that 68.3% of the variation remains outside the explanatory scope of the two independent variables. The result suggests that accountability is a multidimensional phenomenon influenced by additional organizational and institutional conditions. Internal control systems and organizational commitment, for example, are relevant areas for further investigation. Mediaty et al. (2025) identified the importance of internal control and organizational factors in local government financial reporting, while Faisal (2025) highlighted institutional and human resource challenges in regional financial accountability.

Therefore, the simultaneous findings provide an important implication for regional governments: improvements in financial accountability should integrate the strengthening of accounting procedures with the development of personnel capabilities. These measures should be supported by effective internal control arrangements, organizational commitment, and continuous evaluation of financial management practices.

4.4. Theoretical Implications

This study contributes to the application of Stewardship Theory in the context of regional

public financial management. The findings demonstrate that accountability is associated with both institutional accounting mechanisms and the capabilities of personnel responsible for managing public resources. In this context, SAP implementation represents an organizational mechanism that facilitates standardized financial administration, while HR capacity represents the individual capability required to implement those procedures effectively.

The positive and significant relationships identified in the regression analysis provide empirical support for the argument that public officials require adequate institutional systems and professional capabilities to fulfill their stewardship responsibilities. The findings therefore extend the application of Stewardship Theory beyond the general expectation of responsible public resource management by demonstrating the relevance of accounting system implementation and human resource capacity in explaining regional financial management accountability.

Furthermore, the findings reinforce the conceptual distinction between financial reporting quality and financial management accountability. While previous studies have frequently examined accounting systems and HR competence in relation to the quality of government financial statements, this study focuses on accountability as a broader outcome involving the responsibility for managing and reporting public financial resources. Consequently, the study provides additional empirical evidence concerning the relevance of internal organizational factors in explaining regional financial management accountability.

4.5. Practical Implications

The findings offer several practical implications for regional governments and public financial management institutions. First, regional governments need to strengthen the consistent implementation of SAP across OPD/SKPD. This can be achieved through regular evaluation of accounting procedures, improved transaction documentation, consistent application of accounting standards, and timely financial reporting. Such measures are expected to strengthen the traceability of financial transactions and the ability of government institutions to account for the utilization of public resources.

Second, improving HR capacity should remain an important priority in regional financial management. Government institutions should provide continuous technical training, professional development opportunities, and regulatory updates for personnel responsible for financial administration. Training programs should focus not only on theoretical knowledge of accounting standards but also on practical skills in financial recording, accounting system operation, financial reporting, and compliance with applicable regulations.

Third, improvements in accounting systems and HR capacity should be implemented as complementary institutional strategies. Investments in accounting infrastructure and procedural standardization need to be accompanied by efforts to ensure that personnel possess the necessary capabilities to operate the systems effectively. Regional governments should therefore integrate system evaluation with human resource development as part of their broader financial accountability improvement strategies.

Finally, the explanatory power of the research model indicates the need to consider other organizational factors that may contribute to accountability. Strengthening internal control systems, organizational commitment, leadership effectiveness, and the utilization of financial information technology may provide additional opportunities for improving regional financial management accountability. These factors also represent relevant directions for future empirical research.

5 Closing

5.1. Research Conclusions

This study examined the influence of Government Accounting System (SAP) implementation and human resource (HR) capacity on regional financial management accountability. Based on multiple linear

regression analysis involving 172 respondents, the findings demonstrate that both independent variables have positive and statistically significant relationships with regional financial management accountability, both individually and simultaneously. First, SAP implementation has a positive and significant effect on regional financial management accountability (B = 0.393; β = 0.389; t = 5.924; p < 0.001).

This finding indicates that the consistent implementation of accounting procedures, including transaction recording, classification, processing, and financial reporting, is associated with stronger accountability in regional financial management. Second, HR capacity also has a positive and significant effect on regional financial management accountability (B = 0.320; β = 0.320; t = 4.870; p < 0.001). This result emphasizes the importance of personnel knowledge, skills, experience, and understanding of financial management regulations in supporting accountable financial administration. Third, the simultaneous test confirms that SAP implementation and HR capacity jointly have a statistically significant effect on regional financial management accountability, with an F-statistic of 39.263 (p < 0.001).

The coefficient of determination (R^2 = 0.317) indicates that the two variables explain 31.7% of the variation in regional financial management accountability, while the remaining 68.3% is associated with factors outside the research model. Overall, the findings indicate that regional financial management accountability requires both standardized accounting mechanisms and capable personnel. Neither institutional procedures nor individual capabilities should be considered independently when developing strategies to strengthen public financial accountability.

5.2. Theoretical Implications

This study contributes to the application of Stewardship Theory in public sector financial management by demonstrating the relevance of organizational accounting systems and human resource capacity in supporting the accountability responsibilities of government officials. From a stewardship perspective, public officials are entrusted with managing public resources responsibly and ensuring that their actions can be explained and justified to the public.

The findings provide empirical support for the argument that the fulfillment of stewardship responsibilities requires adequate institutional mechanisms and individual capabilities. SAP implementation represents an organizational mechanism that facilitates standardized financial recording and reporting, whereas HR capacity reflects the ability of personnel to implement accounting procedures and fulfill their professional responsibilities. Furthermore, this study extends the empirical discussion beyond the conventional focus on the quality of government financial statements by examining regional financial management accountability as a broader outcome. The findings highlight that accountability is not merely concerned with the quality of reported financial information but also with the institutional and human resource conditions supporting responsible financial management.

5.3. Practical Implications

The findings offer several implications for regional governments, particularly in strengthening financial management practices across regional government organizations (OPD/SKPD). First, regional governments should improve the consistency and effectiveness of SAP implementation by strengthening compliance with accounting procedures, improving transaction documentation, ensuring accurate financial recording, and promoting timely financial reporting. Regular evaluations of accounting practices are also necessary to identify implementation weaknesses and improve the reliability of financial management processes. Second, regional governments should strengthen the capacity of personnel

responsible for financial administration through continuous professional development. Training programs should cover government accounting standards, financial reporting procedures, accounting system operation, regulatory compliance, and the practical management of public financial resources. Third, improvements in accounting systems should be accompanied by the development of competent human resources. The availability of standardized accounting procedures will provide limited benefits if personnel lack the knowledge and skills required to implement them effectively. Therefore, regional governments should integrate accounting system development with structured human resource development programs. These efforts should be incorporated into broader institutional strategies to improve transparency, procedural compliance, and accountability in the management of regional public finances.

5.4. Research Limitations

Despite its contributions, this study has several limitations that should be considered when interpreting the findings. First, the research employed a cross-sectional design, meaning that data were collected at a single point in time. Consequently, the findings describe statistical relationships among the variables but do not establish how these relationships develop over time. Second, the study relied on questionnaire responses from 172 employees involved in regional financial management. Therefore, the measurement of accountability reflects respondents' assessments and perceptions rather than an independent evaluation of organizational accountability based on audited financial records or other objective institutional indicators. Third, the research model included only two independent variables, namely SAP implementation and HR capacity. Although these variables jointly explain 31.7% of the variation in regional financial management accountability, a substantial proportion remains unexplained. Other organizational and institutional factors may also contribute to accountability but were not examined in this study. Finally, the generalizability of the findings should be considered in relation to the characteristics of the research participants and the regional government context represented in the sample. Differences in organizational structures, financial management practices, institutional resources, and personnel capabilities may produce different results in other settings.

5.5. Recommendations for Future Research

Future research is encouraged to address the limitations of this study by adopting broader research designs and incorporating additional variables that may explain regional financial management accountability. Longitudinal research designs could be employed to examine how changes in accounting system implementation and HR capacity relate to accountability over time. Furthermore, subsequent studies should consider incorporating internal control systems, organizational commitment, leadership effectiveness, regulatory compliance, and financial information technology utilization into the research model.

These variables may provide a more comprehensive understanding of the institutional and organizational factors associated with regional financial management accountability. Future researchers may also employ comparative studies involving different regional governments to identify whether institutional and geographical differences influence the relationships examined in this study. In addition, combining questionnaire-based measurements with objective indicators, such as audit findings, financial reporting timeliness, and documented compliance records, may provide a more comprehensive assessment of accountability. Finally, further research may examine the potential moderating role of HR capacity in the relationship between SAP implementation and regional financial management accountability.

This approach could provide additional insights into whether the effectiveness of accounting system implementation depends on the capabilities of the personnel responsible for operating it. By addressing these research opportunities, future studies can contribute to a deeper understanding of the mechanisms through which accounting systems and organizational capabilities support accountability in public financial management.

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