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Factors Affecting the Reliability of Local Government Financial Reporting in Pangkajene dan Kepulauan Regency

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Abstract

This study aims to analyze the effects of human resource quality, the implementation of Government Accounting Standards (SAP), and information technology utilization on the reliability of financial reporting in the Government of Pangkajene and Islands Regency. Reliable financial reporting is essential for strengthening public accountability, transparency, and effective local financial governance, particularly in an archipelagic region characterized by geographical dispersion and administrative complexity. This study employed a quantitative approach with a correlational and explanatory research design. Data were collected through structured questionnaires distributed to local government personnel directly involved in financial administration and reporting. A total of 30 respondents were selected using purposive sampling based on their functional involvement in the preparation and presentation of financial reports. The data were analyzed using multiple linear regression, preceded by validity, reliability, and classical assumption tests. The results indicate that human resource quality, Government Accounting Standards implementation, and information technology utilization simultaneously affect the reliability of local government financial reporting. Partially, however, human resource quality does not have a significant effect on financial reporting reliability. In contrast, Government Accounting Standards implementation and information technology utilization have positive and significant effects. These findings suggest that standardized accounting procedures and technology-supported financial systems play important roles in maintaining reliable financial reporting, even when individual competencies vary. The findings imply that the local government should strengthen the consistent implementation of accrual-based accounting standards, improve digital financial infrastructure and system integration, and enhance competency-based personnel development. This study contributes to the public-sector accounting literature by providing empirical evidence from a geographically dispersed local government context.

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1. Introduction

The reliability of local government financial reporting constitutes a fundamental pillar of good governance, public accountability, and effective public financial management. Financial statements are not merely administrative instruments for demonstrating fiscal responsibility but also represent an important source of information for evaluating government performance, allocating public resources, monitoring budget implementation, and supporting strategic decision-making. Reliable financial information should accurately represent economic events, be free from material misstatement, remain verifiable, and be sufficiently timely to support accountability and decision-making. Recent evidence from Indonesian local governments confirms that stronger implementation of government accounting standards, organizational capacity, and integrated financial reporting mechanisms is associated with greater transparency and accountability in public financial management (Kurniawan & Etika, 2026; Nuswantoro & Rahmawati, 2025).

The quality and reliability of financial

reporting are also closely associated with the credibility of local governments in the public accountability process. In Indonesia, the quality of Local Government Financial Statements (*Laporan Keuangan Pemerintah Daerah* [LKPD]) is particularly important because these reports are subject to examination by the Audit Board of the Republic of Indonesia (*Badan Pemeriksa Keuangan* [BPK]), with an unqualified audit opinion (*Wajar Tanpa Pengecualian* [WTP]) generally representing the highest level of audit opinion. Nevertheless, obtaining a favorable audit opinion does not automatically eliminate problems related to presentation errors, internal control weaknesses, reporting delays, or inconsistencies in implementing Government Accounting Standards (*Standar Akuntansi Pemerintahan* [SAP]). Empirical evidence indicates that audit quality, personnel competence, organizational complexity, and compliance mechanisms remain important determinants of local government financial reporting outcomes (Nuswantoro & Rahmawati, 2025; Rudiman et al., 2025; Wijaya et al., 2025).

The Government of Pangkajene and Islands Regency provides a particularly relevant institutional context for examining these issues. Unlike local governments operating predominantly within contiguous mainland territories, Pangkajene and Islands Regency administers both mainland and dispersed island areas, creating distinctive administrative, coordination, infrastructure, and financial management challenges. Previous research conducted specifically in Pangkajene and Islands Regency has demonstrated the importance of strengthening supervision and control mechanisms in regional revenue management and improving the effectiveness of financial management practices to support regional development (Marsuni & Kamal, 2024).

The geographically dispersed nature of the regency may also increase the complexity of consolidating financial information from Regional Government Organizations (*Organisasi Perangkat Daerah* [OPDs]) located across different administrative areas. Geographic distance can potentially influence communication intensity, document transmission, information synchronization, supervision, and the timeliness with which financial transactions are recorded and consolidated. In such circumstances, the reliability of financial reporting cannot depend solely on individual accounting personnel; it also requires standardized accounting procedures, integrated information systems, and institutional mechanisms capable of maintaining consistency across organizational units. Broader evidence on Indonesian local governments similarly shows that organizational complexity and differences in institutional capacity can influence the effectiveness of financial reporting mechanisms (Nuswantoro & Rahmawati, 2025; Wijaya et al., 2025).

From an institutional perspective, the adoption of formal accounting standards and digital government systems can be interpreted as organizational responses to regulatory and institutional pressures. Local governments are required to conform to formally established accounting rules, financial reporting procedures, and digital governance systems, thereby creating coercive pressures toward institutional conformity. Recent evidence from Indonesian public-sector organizations shows that regulatory pressure significantly encourages the adoption of digital financial governance and promotes greater consistency in reporting practices, although differences in technical capacity and implementation remain evident across government entities (Annisa & Nor, 2025; Syachbrani et al., 2025).

The implementation of Government Accounting Standards is therefore not merely a technical accounting requirement but an institutional control mechanism designed to improve the comparability, consistency, accountability, and reliability of government financial information. From an agency-theory perspective, government officials act as agents entrusted with managing public resources, whereas citizens, legislative institutions, and external oversight bodies represent principals requiring credible information regarding the use of those resources. Standardized accounting procedures can reduce information asymmetry by establishing common recognition, measurement, presentation, and disclosure requirements for government transactions. Recent empirical findings indicate that effective SAP implementation contributes positively to the quality, transparency, and accountability of government financial reporting, although formal compliance must be supported by organizational capacity and effective monitoring mechanisms (Dewi & Kresnandra, 2025; Kurniawan & Etika, 2026).

Information technology constitutes another essential component of contemporary public financial management. Integrated accounting information systems can accelerate transaction processing, improve data consistency, reduce repetitive manual procedures, support automated validation, and facilitate the consolidation of financial information across organizational units. Evidence from Indonesian local governments demonstrates that IT capability significantly enhances financial reporting quality and that accounting information system quality serves as an important mechanism through which technological capabilities are converted into improved reporting outcomes (Diah et al., 2026). Digital accounting systems can therefore function as an institutional equalizer by reducing dependence on physical distance and providing geographically dispersed OPDs with standardized platforms for recording, transmitting, and consolidating financial information.

However, digitalization should not be interpreted as the mere installation of software or the replacement of paper-based processes. The effectiveness of digital public financial management depends on system reliability, information integration, regulatory alignment, organizational support, and the capacity of users to adapt to new working procedures. Studies of the Indonesian Regional Government Information System (*Sistem Informasi Pemerintahan Daerah* [SIPD]) reveal that technical problems, fragmented modules, data inaccuracies, and user adaptation remain important obstacles to the complete integration of accounting and reporting processes (Annisa & Nor, 2025). Similar evidence shows that digital financial governance can enhance transparency and reporting consistency, but its sustainability requires adequate technical assistance, digital literacy, and continuous institutional support (Syachbrani et al., 2025).

This technological dimension is particularly relevant for Pangkajene and Islands Regency because an integrated digital reporting infrastructure can potentially reduce the administrative consequences of geographical fragmentation. Electronic systems can facilitate faster information exchange between geographically separated organizational units, strengthen monitoring, create more standardized transaction records, and support more efficient financial consolidation. Evidence concerning regional financial management also indicates that disciplined information processing and effective control mechanisms are essential for strengthening the adaptive capacity and fiscal management performance of local governments (Kusuma et al., 2026). Accordingly, information technology can be conceptualized not only as an operational instrument but also as a governance mechanism connecting accounting regulation, financial personnel, and institutional accountability.

Despite rapid technological development, human resource quality remains fundamental because accounting standards and information systems must ultimately be interpreted, operated, monitored, and evaluated by government personnel. Competent financial management personnel are expected to possess sufficient accounting knowledge, regulatory understanding, analytical skills, technological literacy, and professional responsibility to recognize transactions correctly and resolve reporting discrepancies. Large-scale evidence from Indonesian local governments indicates that government personnel competence positively contributes to financial reporting quality, while stronger human development is associated with better audit outcomes and greater capacity to comply with accounting requirements (Mediaty et al., 2025; Nuswantoro & Rahmawati, 2025; Rakhman & Wijayana, 2024).

Nevertheless, technological capability and human resource quality should not be viewed as independent dimensions. Digital systems may reduce routine administrative workloads and prevent certain types of manual errors, but effective utilization still depends on employees' capacity to understand procedures, respond to system outputs, identify irregularities, and adapt to organizational change. Recent public-sector evidence from the Soppeng Regent's Office demonstrates that digitally supported learning and an adaptive organizational environment can accelerate employee adaptation to changing work processes, illustrating the importance of combining technological mechanisms with human and organizational capabilities (Ramadhani et al., 2026). Consequently, successful digital financial reporting requires complementarity between technological infrastructure and competent, adaptable government personnel.

An important empirical gap nevertheless

remains regarding the relative influence of human resource quality, SAP implementation, and information technology utilization on government financial reporting. Some recent studies confirm that government personnel competence positively contributes to financial reporting quality, particularly when supported by good governance, accounting systems, and internal controls (Mediaty et al., 2025; Nuswantoro & Rahmawati, 2025). In contrast, other studies have found that human resource competence or quality does not exert a statistically significant direct effect, whereas the implementation of government accounting standards, accounting information systems, and information technology demonstrates stronger and more consistent effects on financial statement quality (Dewi & Kresnandra, 2025; Rudiman et al., 2025).

These contrasting findings suggest that the effect of human resource quality may be contingent upon the institutional and technological environment in which government financial personnel operate. Where accounting rules are highly standardized and information systems incorporate automated controls, the direct contribution of individual competence may become less dominant because a substantial proportion of transaction processing and validation is embedded within organizational procedures and digital systems. Conversely, when information systems remain fragmented or require substantial professional judgment, the competence of financial personnel may become considerably more important. This inconsistency establishes a substantive research gap and justifies further examination of the three determinants within a local government characterized by geographic dispersion, differentiated institutional capacity, and increasing reliance on digital financial administration (Annisa & Nor, 2025; Diah et al., 2026; Kurniawan & Etika, 2026).

Furthermore, previous studies have generally examined these determinants within relatively conventional provincial, municipal, or regency government environments, while comparatively limited attention has been directed toward local governments with extensive archipelagic characteristics. This contextual distinction is important because geographic fragmentation may increase administrative coordination costs while simultaneously increasing the strategic value of standardized accounting rules and digital technologies. The Pangkajene and Islands Regency setting therefore provides an opportunity to examine whether SAP and information technology can serve as institutional mechanisms that maintain reliable reporting even when human resource backgrounds and geographical accessibility vary across government units. The relevance of this context is further strengthened by evidence that regional financial management in Pangkajene and Islands Regency requires stronger monitoring, control, and adaptive financial management strategies (Marsuni & Kamal, 2024).

Based on the theoretical reasoning and empirical evidence discussed above, the following hypotheses are proposed:

H1: Human Resource Quality has a positive effect on the Reliability of Local Government Financial Reporting.

H2: The Implementation of Government Accounting Standards has a positive effect on the Reliability of Local Government Financial Reporting.

H3: Information Technology Utilization has a positive effect on the Reliability of Local Government Financial Reporting.

Accordingly, this study aims to empirically examine the effects of human resource quality, the implementation of Government Accounting Standards, and information technology utilization on the reliability of financial reporting within the Government of Pangkajene and Islands Regency. The novelty of this study lies in examining these determinants within an archipelagic local-government setting in which geographical fragmentation, variations in personnel backgrounds, standardized accounting regulation, and digital financial administration coexist. Rather than considering human resources, accounting standards, and technology solely as independent administrative factors, this study emphasizes their institutional roles in maintaining reliable financial reporting under geographically complex conditions. The findings are expected to extend the literature on public-sector financial management and local government accountability while providing practical implications for strengthening financial personnel capacity, improving SAP compliance, integrating digital financial systems, and developing more reliable financial governance strategies for geographically dispersed local governments.

2. Literature Review

2.1 Agency Theory

Agency Theory explains a contractual relationship in which one party, referred to as the principal, delegates authority and decision-making responsibilities to another party, referred to as the agent. The theory assumes that principals and agents may have different objectives and unequal access to information, creating the possibility of information asymmetry and opportunistic behavior. Although initially developed within the corporate context, this theoretical framework remains relevant to public-sector financial management because the delegation of authority similarly creates accountability relationships between resource managers and stakeholders who require information regarding the use of those resources (Jensen & Meckling, 1976).

Within local government administration, elected officials and government agencies can be conceptualized as agents entrusted with managing public resources, whereas citizens, legislative institutions, audit institutions, and other stakeholders function as principals who require evidence that those resources have been managed appropriately. Since local government officials possess more detailed information about transactions, budgets, assets, and operational activities than external stakeholders, information asymmetry may emerge between the two parties. Local Government Financial Statements (*Laporan Keuangan Pemerintah Daerah* [LKPD]) therefore constitute an important accountability mechanism through which government agents communicate financial performance and the use of public resources to their principals. Recent research indicates that timely, transparent, and decision-useful financial reporting strengthens public accountability by enabling stakeholders to assess government performance and compliance more effectively (Ridha et al., 2025; Wijaya et al., 2025).

From an agency perspective, reliable financial reporting can reduce information asymmetry by limiting the ability of agents to selectively disclose, manipulate, or obscure information concerning public financial management. Accounting systems, standardized reporting procedures, transparency mechanisms, and external audits serve as monitoring instruments designed to ensure that financial information reflects actual transactions and can be evaluated by principals. Empirical evidence from Indonesian local governments indicates that stronger public-sector accounting systems and budget transparency contribute positively to financial reporting quality, reinforcing the role of formal accountability mechanisms in reducing agency problems in public financial management (Suryanto & Kurniati, 2025).

2.2 Reliability of Financial Reporting

Reliability represents one of the fundamental qualitative characteristics of government financial information. Under Government Regulation No. 71 of 2010 concerning Government Accounting Standards, reliable information should be free from misleading interpretations and material errors, faithfully represent the transactions and events that it purports to represent, and remain verifiable through appropriate supporting evidence. Reliability is therefore closely related to the accuracy, completeness, neutrality, and faithful representation of information reported in local government financial statements. The importance of these characteristics is consistent with contemporary research demonstrating that the quality of government financial reports is determined not merely by formal preparation but by the extent to which financial information supports accountability, transparency, and informed decision-making (Ridha et al., 2025; Suryanto & Kurniati, 2025).

In the context of local government financial management, reliability indicates whether transactions occurring within Regional Government Organizations (*Organisasi Perangkat Daerah* [OPDs]) have been appropriately recognized, measured, classified, recorded, and presented according to their economic substance. Reliable financial reports enable managers, auditors, legislative institutions, and the public to evaluate whether revenues, expenditures, assets, liabilities, and other financial activities have been administered consistently with applicable regulations and actual conditions. The quality of local government financial information therefore has implications beyond accounting compliance because information that is transparent and useful for decision-making strengthens stakeholders' ability to evaluate government performance and fiscal accountability (Ridha et al., 2025).

The reliability of financial reporting also depends on the broader quality of regional

financial management, including supervision, internal controls, data processing procedures, human resource capability, and effective financial administration. This issue is particularly important in local governments where organizational and geographical complexity can create differences in information availability and reporting capacity across OPDs. Evidence from Pangkajene and Islands Regency demonstrates that stronger monitoring and control mechanisms remain important for improving regional financial management, while more recent evidence from Indonesian regional governments emphasizes the importance of strengthening data-based financial planning, apparatus capacity, financial digitalization, and supervision to improve accountability and effectiveness (Marsuni & Kamal, 2024; Tegar et al., 2026).

2.3 Human Resource Quality

Human resources constitute a strategic organizational resource because policies, accounting procedures, information systems, and control mechanisms ultimately depend on individuals who implement, monitor, and evaluate them. In the context of regional financial management, human resource quality reflects the ability of government personnel to perform financial management responsibilities accurately and consistently. Empirical evidence involving thousands of Indonesian local government financial reports demonstrates that stronger human development is associated with higher financial reporting quality and a greater likelihood of receiving favorable audit opinions, indicating that human capital plays an important role in compliance with accounting requirements (Rakhman & Wijayana, 2024).

Human resource quality in financial administration encompasses accounting knowledge, technical skills, regulatory understanding, professional experience, analytical capability, and the ability to operate accounting information systems. Personnel responsible for preparing government financial reports must understand transaction recognition, classification, measurement, presentation, and disclosure requirements while simultaneously being capable of identifying discrepancies and responding to audit findings. Recent evidence from Regional Apparatus Organizations indicates that human resource competence has a positive association with the quality of local government financial reports, confirming that qualified personnel remain essential to the preparation of reliable public-sector financial information (Putri et al., 2026).

The concept of human resource quality has also expanded with the acceleration of digital transformation in public administration. Financial officers are increasingly required not only to understand accounting principles but also to adapt to integrated information systems, digital workflows, automated reporting procedures, and continuously changing organizational processes. Consequently, employee adaptability and digital competence have become complementary dimensions of public-sector human resource quality. Evidence from the Soppeng Regent's Office shows that digitally supported organizational learning and organizational culture can accelerate the adaptation of public-sector employees, suggesting that effective digital transformation requires the simultaneous development of technological and human capabilities (Ramadhani et al., 2026).

2.4 Government Accounting Standards

Government Accounting Standards (*Standar Akuntansi Pemerintahan* [SAP]) constitute the normative framework governing the preparation and presentation of government financial statements in Indonesia. Government Regulation No. 71 of 2010 establishes accrual-based SAP as the principal accounting framework for government entities and replaces the previous framework established under Government Regulation No. 24 of 2005. SAP provides standardized principles for recognizing, measuring, presenting, and disclosing government financial transactions, thereby promoting consistency and comparability across reporting entities. Standardized public-sector accounting systems are important because consistent accounting procedures and transparent reporting mechanisms contribute to higher-quality local government financial information (Suryanto & Kurniati, 2025).

The implementation of SAP is not limited to fulfilling administrative requirements but serves as a governance mechanism that supports transparency, accountability, and reliable financial reporting. Consistent application of accounting standards reduces variation in accounting treatments and provides common criteria for recording

transactions across different OPDs. Recent empirical evidence from Indonesian local governments demonstrates that the implementation of Government Accounting Standards has a positive effect on financial statement quality, whereas the contribution of human resource competence may vary according to institutional conditions and the effectiveness of accounting information systems (Dewi & Kresnandra, 2025).

SAP can also function as an institutional control mechanism by limiting excessive discretion in financial reporting and providing standardized procedures that guide government personnel when processing financial transactions. This function becomes particularly relevant in local governments characterized by numerous OPDs, heterogeneous employee backgrounds, or geographically dispersed administrative units because standardized accounting principles enable different units to apply consistent recognition and reporting procedures. Recent findings similarly demonstrate that the quality of local government financial reports is strengthened when personnel competence operates alongside effective financial accounting systems and internal control arrangements, indicating that accounting standards should be supported by complementary institutional mechanisms (Putri et al., 2026).

2.5 Information Technology

Information Technology refers to technological resources and systems used to collect, process, store, transmit, integrate, and present data in a form that supports organizational operations and decision-making. Within local government financial administration, IT is embodied in accounting information systems and integrated government financial platforms that process financial transactions and generate information for budgeting, accounting, treasury management, monitoring, and financial reporting. Recent evidence from 735 Indonesian local government employees demonstrates that government IT capability—including institutional commitment, IT competence, knowledge, and experience—significantly improves both Accounting Information System quality and Financial Reporting Quality (Diah et al., 2026).

The utilization of IT can improve financial reporting by reducing repetitive manual processing, accelerating data transmission, strengthening data validation, improving consistency across organizational units, and facilitating more timely consolidation of government financial information. These benefits are particularly relevant for geographically dispersed local governments because digital financial systems can reduce dependence on physical document transfer and enable OPDs located far from the administrative center to participate in standardized reporting processes. Evidence from regional financial management research shows that local governments are increasingly adopting digital financial administration to strengthen transparency, accountability, and budget-management effectiveness, while successful implementation still requires improvements in apparatus capacity and institutional supervision (Tegar et al., 2026).

Nevertheless, technological infrastructure alone cannot guarantee reliable financial reporting. The effectiveness of digital financial systems depends on system quality, institutional commitment, data accuracy, user competence, cybersecurity, organizational adaptation, and the integration of information across administrative units. Recent evidence demonstrates that Accounting Information System quality constitutes a critical mechanism through which IT capability is translated into higher financial reporting quality, while public-sector evidence also shows that employees must continuously adapt to digitalized working environments for technological reforms to achieve their intended organizational benefits (Diah et al., 2026; Ramadhani et al., 2026).

3. Method

This study employed a quantitative approach with a correlational and explanatory research design to examine the statistical relationships between Human Resource Quality, the Implementation of Government Accounting Standards, Information Technology Utilization, and the Reliability of Local Government Financial Reporting. A quantitative design was considered appropriate because the study sought to measure the magnitude and direction of relationships among predetermined variables and empirically test the proposed hypotheses using numerical data. Similar quantitative survey approaches have been employed in recent studies investigating the determinants of local government financial reporting quality

and other organizational outcomes involving multiple predictor variables (Permatasari et al., 2026; Putri et al., 2026; Ridha et al., 2025).

The study was conducted within Regional Government Organizations (*Organisasi Perangkat Daerah* [OPDs]) under the administrative jurisdiction of Pangkajene and Islands Regency, South Sulawesi, Indonesia. The research setting was selected because financial reporting activities within the regency involve organizational units distributed across mainland and island areas, creating a relevant context for examining human resource capacity, accounting standard implementation, and information technology utilization in supporting reliable financial reporting. The unit of analysis was individual government personnel who were technically or functionally involved in financial administration, accounting, and the preparation or presentation of OPD financial reports.

The research model consisted of three independent variables and one dependent variable. Human Resource Quality (X_1), Government Accounting Standards Implementation (X_2), and Information Technology Utilization (X_3) were specified as the independent variables, whereas Local Government Financial Reporting Reliability (Y) was specified as the dependent variable. This multivariable specification enabled the study to evaluate both the individual contribution of each explanatory variable and their collective contribution to variations in financial reporting reliability. The use of multiple predictors to explain financial and organizational outcomes through quantitative modeling is consistent with recent empirical studies using multiple linear regression frameworks (Permatasari et al., 2026; Randanan & Furqan, 2025; Sari et al., 2026).

The respondents were selected using purposive sampling, a non-probability sampling technique in which participants are selected according to predetermined criteria that correspond to the objectives of the study. The principal inclusion criterion was that respondents had to be government personnel directly involved, either technically or functionally, in the preparation, processing, verification, or presentation of OPD financial reports. This criterion was intended to ensure that the information collected reflected the perceptions and experiences of personnel who possessed direct knowledge of local government financial reporting processes. The application of purposive sampling to finance and accounting personnel within Regional Apparatus Organizations has also been used in recent local government financial reporting research in Indonesia (Putri et al., 2026; Ridha et al., 2025).

A total of 30 respondents who satisfied the predetermined criteria were included in the final analysis. Primary data were collected through a structured questionnaire designed to measure respondents' perceptions of Human Resource Quality, Government Accounting Standards Implementation, Information Technology Utilization, and Financial Reporting Reliability. The questionnaire was distributed directly to accessible respondents and through digital communication channels, particularly to facilitate participation by OPDs located in geographically dispersed island areas. The combination of direct and electronic questionnaire distribution has also been applied in recent Indonesian local government research to improve accessibility to respondents engaged in financial preparation and reporting activities (Putri et al., 2026).

The use of structured questionnaires was intended to ensure that all respondents received standardized measurement items, thereby enabling quantitative comparison across observations. Survey-based measurement is particularly appropriate when organizational constructs involve perceptions, experience, competence, implementation practices, and the utilization of administrative systems that cannot be captured adequately through financial documents alone. Recent studies of Indonesian OPDs similarly employed structured questionnaires to collect primary data from financial and accounting personnel because such respondents possess direct operational knowledge of government reporting processes (Putri et al., 2026; Ridha et al., 2025). Quantitative questionnaire-based surveys have also been employed in recent JSS research involving organizational variables and multiple predictors analyzed through regression models (Permatasari et al., 2026).

Before hypothesis testing, the quality of the research instrument was assessed through validity and reliability tests. The validity test was conducted to determine whether the questionnaire items adequately measured the constructs they were intended to represent, whereas the reliability test evaluated the consistency of the measurement instrument. Instrument testing was performed prior to

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inferential analysis to reduce the possibility that subsequent statistical conclusions were influenced by poorly functioning measurement items. The use of validity and reliability assessment before regression analysis is consistent with quantitative survey procedures applied in contemporary empirical research using structured questionnaires and multiple regression models (Permatasari et al., 2026; Sari et al., 2026).

The data were subsequently subjected to classical assumption tests to evaluate whether the multiple linear regression model satisfied the statistical assumptions required for interpretation. Normality was examined using the Kolmogorov–Smirnov test, with particular attention to the distribution of the regression residuals. Multicollinearity was evaluated using Tolerance and Variance Inflation Factor (VIF) values to identify excessive correlations among the independent variables. Heteroskedasticity was examined using the Glejser test and/or scatterplot analysis to determine whether the variance of regression residuals remained sufficiently stable across observations. Similar analytical sequences involving classical assumption testing prior to multiple linear regression have been employed in recent quantitative studies using multiple explanatory variables (Sari et al., 2026).

After the instrument and classical assumptions had been evaluated, multiple linear regression analysis was employed to estimate the direction and magnitude of the effects of Human Resource Quality, Government Accounting Standards Implementation, and Information Technology Utilization on Local Government Financial Reporting Reliability. Multiple linear regression is appropriate when a continuous dependent variable is modeled as a function of more than one explanatory variable and allows the contribution of each independent variable to be evaluated while controlling for the other predictors in the model. Recent empirical studies have similarly employed multiple regression to examine the simultaneous contribution of several organizational or financial determinants to a specified outcome (Permatasari et al., 2026; Randanan & Furqan, 2025; Sari et al., 2026). The multiple linear regression model used in this study can be expressed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

where:

Y = Reliability of Local Government Financial Reporting
α = Constant
$\beta_1 - \beta_3$ = Regression coefficients
X_1 = Human Resource Quality
X_2 = Government Accounting Standards Implementation
X_3 = Information Technology Utilization
ε = Error term

Hypothesis testing was conducted through three complementary procedures. First, the coefficient of determination (R^2) was used to determine the proportion of variation in Financial Reporting Reliability explained collectively by Human Resource Quality, Government Accounting Standards Implementation, and Information Technology Utilization. Second, the F-test was used to determine whether the three independent variables simultaneously exerted a statistically significant effect on Financial Reporting Reliability. Third, the t-test was used to assess the partial effect of each independent variable on the dependent variable while holding the other variables constant. The combined application of R^2, simultaneous F-testing, and partial t-testing provides a systematic basis for evaluating both the explanatory capacity of the regression model and the individual hypotheses proposed in the study, consistent with recent quantitative studies employing multiple regression analysis (Permatasari et al., 2026; Sari et al., 2026).

Given the relatively focused sample of 30 respondents, the interpretation of the statistical results was directed toward the specific institutional context of Pangkajene and Islands Regency rather than broad population-level generalization. The purposive selection of respondents nevertheless increases the substantive relevance of the observations because participants were specifically selected based on their direct involvement in local government financial reporting activities. This approach prioritizes respondents' functional knowledge of the phenomenon under investigation, consistent with recent public-sector financial reporting research in which purposive sampling was used to identify officials with relevant accounting and financial responsibilities (Putri et al., 2026; Ridha et al., 2025). Overall, the methodological sequence consisted of instrument quality assessment, classical assumption testing, multiple linear regression analysis, and hypothesis testing. This analytical framework enables the study to evaluate whether variations in Human

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Resource Quality, Government Accounting Standards Implementation, and Information Technology Utilization are statistically associated with variations in the Reliability of Local Government Financial Reporting. The use of a structured quantitative framework also provides a transparent and replicable analytical procedure for evaluating the proposed hypotheses within the institutional and geographical context of Pangkajene and Islands Regency.

4. Results and Discussion

4.1 Data Quality Tests

4.1.1 Validity Test

The validity test was conducted to assess whether each questionnaire item was capable of accurately measuring the research variables. The variables examined in this study consisted of Human Resource Quality, Government Accounting Standards Implementation, Information Technology Utilization, and Local Government Financial Reporting Reliability.

Based on the results of data processing, all questionnaire items related to the four research variables were declared valid. This finding indicates that each statement item was considered appropriate for measuring the construct for which it was designed. Therefore, all questionnaire items were retained and used in the subsequent statistical analysis.

4.1.2 Reliability Test

The reliability test was performed to evaluate the internal consistency of the research instrument. Reliability was measured using Cronbach's alpha.

Table 1. Reliability Statistics

Indicator	Value
Cronbach's Alpha	0.986
Number of Items	110

The reliability test produced a Cronbach's alpha value of 0.986 for a total of 110 questionnaire items. Since this value exceeded the minimum reliability criterion of 0.60, the instrument demonstrated a very high level of internal consistency.

This result indicates that the questionnaire items used to measure Human Resource Quality, Government Accounting Standards Implementation, Information Technology Utilization, and Local Government Financial Reporting Reliability were consistent and reliable. Therefore, the instrument was considered appropriate for further statistical analysis.

4.2 Classical Assumption Tests

Classical assumption tests were conducted before hypothesis testing to ensure that the regression model fulfilled the statistical assumptions required for multiple linear regression analysis. The tests included normality, multicollinearity, and heteroskedasticity tests.

4.2.1 Normality Test

The normality test was conducted using the Kolmogorov–Smirnov test. The results showed a significance value greater than 0.05 (**p > 0.05**). This indicates that the regression residuals were normally distributed.

Accordingly, the regression model satisfied the normality assumption and could be used for further statistical analysis.

4.2.2 Multicollinearity Test

The multicollinearity test was conducted by examining the Tolerance and Variance Inflation Factor (VIF) values. The results showed that all independent variables had Tolerance values greater than 0.10 and VIF values below 10.

These findings indicate that no serious multicollinearity existed among Human Resource Quality, Government Accounting Standards Implementation, and Information Technology Utilization. Therefore, the three independent variables could be included simultaneously in the regression model.

4.2.3 Heteroskedasticity Test

The heteroskedasticity test indicated that the regression model did not exhibit heteroskedasticity. This means that no substantial differences in residual variance were detected across observations.

Overall, the classical assumption test results demonstrate that the regression model satisfied the assumptions of normality, absence of multicollinearity, and absence of heteroskedasticity. Therefore, the model was considered appropriate for hypothesis testing.

4.3 Multiple Linear Regression and Partial Hypothesis Testing

Multiple linear regression analysis was conducted to examine the effects of Human Resource Quality, Government Accounting Standards Implementation, and Information Technology Utilization on Local Government Financial Reporting Reliability.

The partial hypothesis test was used to determine whether each independent variable had a statistically significant effect on the

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dependent variable. The results are presented in Table 2.

Table 2. Partial Hypothesis Testing Results

Variable	Significance	Effect	Decision
Human Resource Quality (X_1)	> 0.05	Not significant	H1 not supported
Government Accounting Standards Implementation (X_2)	< 0.05	Positive and significant	H2 supported
Information Technology Utilization (X_3)	< 0.05	Positive and significant	H3 supported

The results show that Human Resource Quality did not have a statistically significant effect on Local Government Financial Reporting Reliability, as indicated by a significance value greater than 0.05. Therefore, H1 was not supported. This finding suggests that variations in Human Resource Quality did not independently explain variations in the reliability of local government financial reporting within the model examined in this study.

In contrast, Government Accounting Standards Implementation had a positive and statistically significant effect on Local Government Financial Reporting Reliability, as indicated by a significance value below 0.05. Therefore, H2 was supported. This finding indicates that better and more consistent implementation of Government Accounting Standards was associated with higher reliability of local government financial reporting.

Similarly, Information Technology Utilization had a positive and statistically significant effect on Local Government Financial Reporting Reliability, as indicated by a significance value below 0.05. Therefore, H3 was supported. This result suggests that more effective utilization of information technology contributed to improving the reliability of financial reporting within the Government of Pangkajene and Islands Regency.

Overall, the partial test results indicate that Government Accounting Standards Implementation and Information Technology Utilization were the statistically significant determinants of Local Government Financial Reporting Reliability, whereas Human Resource Quality did not demonstrate a significant independent effect.

4.4 Simultaneous Effect

The simultaneous test was conducted to evaluate whether Human Resource Quality, Government Accounting Standards Implementation, and Information Technology Utilization collectively influenced Local Government Financial Reporting Reliability.

Based on the available research results, the combination of the independent variables contributed to explaining variations in Local Government Financial Reporting Reliability. The findings indicate that the overall regression model was primarily supported by the significant contributions of Government Accounting Standards Implementation and Information Technology Utilization.

However, because the exact F-statistic and significance value for the simultaneous test were not available in the research data, these values are not presented numerically. Therefore, the interpretation of the simultaneous effect is limited to the available statistical findings.

4.5 Coefficient of Determination

The coefficient of determination was used to assess the extent to which variations in Local Government Financial Reporting Reliability could be explained by the independent variables included in the model.

Based on the available research findings, the reliability of local government financial reporting was predominantly associated with Government Accounting Standards Implementation and Information Technology Utilization. Meanwhile, Human Resource Quality did not demonstrate a statistically significant partial effect.

Because the exact R^2 and Adjusted R^2 values were not available, the explanatory power of the model is not presented numerically. Consequently, the interpretation of the coefficient of determination is limited to the available statistical information and should not be expressed in percentage terms.

4.6 Summary of Hypothesis Testing

The results of the hypothesis testing are summarized in Table 3.

Table 3. Summary of Hypothesis Testing

Hypothesis	Relationship	Result	Decision
H1	Human Resource Quality → Local Government Financial Reporting Reliability	Not significant	Not supported
H2	Government Accounting Standards	Positive and significant	Supported

	Implementation → Local Government Financial Reporting Reliability		
H3	Information Technology Utilization → Local Government Financial Reporting Reliability	Positive and significant	Supported

Overall, the findings demonstrate that Government Accounting Standards Implementation and Information Technology Utilization had positive and statistically significant effects on Local Government Financial Reporting Reliability. In contrast, Human Resource Quality did not have a statistically significant effect.

These results suggest that standardized accounting procedures and effective utilization of information technology played more prominent roles in supporting reliable financial reporting within the Government of Pangkajene and Islands Regency. The findings also indicate that the reliability of financial reporting may depend more strongly on institutionalized accounting practices and technology-supported processes than on differences in individual human resource quality alone.

4.7 Discussion

4.7.1 Effect of Human Resource Quality on Local Government Financial Reporting Reliability

The results of the first hypothesis test (H1) indicate that Human Resource Quality did not have a statistically significant partial effect on Local Government Financial Reporting Reliability in Pangkajene and Islands Regency. This finding suggests that differences in individual employee capacity were not sufficient to independently explain variations in financial reporting reliability when Government Accounting Standards Implementation and Information Technology Utilization were simultaneously considered in the research model. Therefore, the quality of individual personnel may not necessarily translate directly into reliable financial reporting unless it is accompanied by appropriate job placement, standardized procedures, effective information systems, and adequate organizational support.

One possible explanation for this finding is the presence of a competency mismatch between employees' educational backgrounds and the technical accounting responsibilities assigned to them. Based on the empirical context of this study, some personnel responsible for financial administration do not necessarily possess formal educational backgrounds directly related to accounting or financial management. Under such circumstances, general intellectual capability may not be fully translated into technical accounting competence because employees must perform tasks requiring knowledge of transaction recognition, classification, accrual-based accounting, reconciliation, and financial statement preparation. Consequently, educational and functional mismatch may reduce the direct contribution of individual human resource quality to financial reporting reliability.

Recent evidence from Indonesian public-sector organizations supports this interpretation. Human resource competence has been found not to significantly affect financial report quality, whereas Government Accounting Standards have demonstrated a positive and significant effect on financial reporting outcomes (Murni, 2026). Similar findings show that human resource competence does not necessarily exert a significant direct effect on financial statement quality, while Government Accounting Standards implementation and accounting information systems contribute positively to reporting quality (Dewi & Kresnandra, 2025).

The present finding, however, should not be interpreted as evidence that human resources are unimportant in public financial management. Rather, it indicates that the direct statistical effect of Human Resource Quality was not significant within the specific model and institutional context examined in this study. Human resource competence may contribute to stronger financial reporting outcomes through indirect or moderating mechanisms, particularly when combined with internal control systems, organizational commitment, accounting systems, and technology utilization (Mediaty et al., 2025).

The finding is also relevant to the increasing digitalization of public-sector work. As accounting processes become more standardized and technology-supported, employee performance increasingly depends not only on formal educational qualifications but also on the ability to adapt to digital workflows, organizational procedures, and

new information systems. Digitally supported learning and organizational culture have been shown to accelerate employee adaptation in public-sector organizations, indicating that technological adaptability and continuous learning may be as important as formal educational background in determining employee effectiveness (Ramadhani et al., 2026).

Therefore, the non-significant effect of Human Resource Quality in Pangkajene and Islands Regency should be interpreted as an indication that human capital requires institutional and technological support to produce measurable improvements in financial reporting reliability. From a managerial perspective, the local government should not merely increase the number of training programs but should improve competency mapping, align educational backgrounds with accounting responsibilities, provide targeted accounting and digital-system training, and establish continuous professional development for personnel involved in financial reporting.

4.7.2 Effect of Government Accounting Standards Implementation on Local Government Financial Reporting Reliability

The results of the second hypothesis test (H2) demonstrate that Government Accounting Standards Implementation had a positive and statistically significant effect on Local Government Financial Reporting Reliability. This finding indicates that stronger and more consistent implementation of Government Accounting Standards is associated with greater reliability of financial information produced by the Government of Pangkajene and Islands Regency. The result is also consistent with the descriptive responses, in which respondents generally expressed agreement with statements concerning the implementation of accounting standards.

This finding reinforces the view that Government Accounting Standards function not merely as technical accounting guidelines but also as an institutional mechanism for strengthening accountability. Standardized recognition, measurement, recording, presentation, and disclosure procedures reduce variation in accounting practices among government organizational units and provide a common framework for financial reporting. Recent empirical studies similarly demonstrate that Government Accounting Standards have a positive effect on government financial reporting quality and may exert a stronger direct influence than individual human resource competence under certain institutional conditions (Dewi & Kresnandra, 2025; Murni, 2026).

From an Agency Theory perspective, consistent SAP implementation can reduce information asymmetry between local governments as agents and citizens, legislative bodies, auditors, and other stakeholders as principals. Standardized financial reporting procedures restrict excessive discretion in the recording and presentation of financial transactions and provide principals with more comparable, transparent, and verifiable information. Compliance and formal reporting mechanisms are important instruments for strengthening accountability and reducing problems arising from information asymmetry between government agents and public stakeholders (Wijaya et al., 2025).

The findings can also be understood through Institutional Theory. SAP creates formal institutional pressure that encourages OPDs to adopt homogeneous accounting practices regardless of variations in employee background or organizational characteristics. In this context, compliance with standardized procedures can serve as an institutional safeguard that limits deviations from established accounting principles. Regulatory and institutional pressures have been shown to significantly shape local government accounting and reporting practices, although formal compliance must still be accompanied by system reliability, technical support, and adequate organizational capacity (Annisa & Nor, 2025).

The positive effect of SAP may therefore indicate that financial reporting procedures in Pangkajene and Islands Regency have become increasingly institutionalized within administrative routines. Once accounting rules are incorporated into standard operating procedures, information systems, verification processes, and reporting requirements, the production of financial information becomes less dependent on discretionary decisions made by individual personnel. However, this result should not be interpreted as evidence that accounting standards can entirely substitute for competent personnel because accurate interpretation and application of accounting rules continue to require professional judgment and technical understanding.

The practical implication is that the

Government of Pangkajene and Islands Regency should continue strengthening the consistency of accrual-based SAP implementation across OPDs. Periodic reconciliation, standardized accounting procedures, internal review, technical guidance, and coordination between financial personnel and supervisory units are necessary to ensure that regulatory compliance translates into substantively reliable financial information rather than merely formal compliance. Mandatory digital and accounting systems may still generate inaccuracies or require manual adjustments when system integration and institutional capacity remain inadequate (Annisa & Nor, 2025).

4.7.3 Effect of Information Technology Utilization on Local Government Financial Reporting Reliability

The results of the third hypothesis test (H3) show that Information Technology Utilization had a positive and statistically significant effect on Local Government Financial Reporting Reliability. This finding demonstrates that the effective use of information technology contributes to the ability of local government organizations to process, integrate, validate, and communicate financial data more reliably. The result is particularly relevant to Pangkajene and Islands Regency because government organizational units operate within a geographically dispersed territory consisting of mainland and island areas.

Information technology can reduce the administrative consequences of geographical separation by facilitating electronic data transmission and reducing dependence on the physical movement of financial documents. Integrated financial systems can also promote standardized data entry, improve the consistency of transaction processing, accelerate reconciliation, and provide automated controls that reduce certain types of manual error. Accordingly, information technology may function as a spatial equalizer, enabling geographically separated OPDs to participate in standardized financial reporting processes more efficiently.

The finding is strongly supported by recent empirical evidence showing that IT capability significantly improves accounting information system quality and financial reporting quality among Indonesian local governments. Accounting information system quality also functions as an important mechanism through which technological capabilities are translated into more reliable, timely, comparable, and transparent financial information (Diah et al., 2026).

The implementation of SIPD has likewise been shown to improve local government financial reporting quality, while Information Technology Utilization can directly strengthen reporting quality and enhance the effectiveness of SIPD implementation. These findings reinforce the argument that technology should be understood not merely as supporting equipment but as an organizational capability that can strengthen digital financial governance (Pesireron & Kriekhoff, 2026).

Nevertheless, the positive role of information technology does not imply that digital systems automatically eliminate reporting problems. Technical disruptions, data inaccuracies, integration problems, internet connectivity limitations, and user adaptation remain relevant challenges in the implementation of digital government financial systems. Therefore, the reliability benefits of digitalization depend on the interaction among system quality, infrastructure, regulatory alignment, and user competence rather than on technology alone (Annisa & Nor, 2025; Diah et al., 2026).

This issue is particularly relevant to Pangkajene and Islands Regency. Previous research on regional revenue management in the regency has highlighted the importance of strengthening supervision and control mechanisms in regional financial management. Broader evidence from Indonesian regional governments also emphasizes the need to combine financial digitalization with stronger apparatus capacity, data-based management, and institutional supervision (Marsuni & Kamal, 2024; Tegar et al., 2026).

Taken together, the three hypothesis tests reveal an important pattern. Human Resource Quality did not demonstrate a significant direct effect, whereas Government Accounting Standards Implementation and Information Technology Utilization showed positive and significant effects on Local Government Financial Reporting Reliability. This pattern suggests that, within the context examined, institutionalized accounting rules and technology-enabled processes may provide more consistent mechanisms for supporting reporting reliability than individual competence alone. However, this conclusion concerns statistical significance rather than the

relative magnitude of the coefficients because the regression coefficients required to establish which variable has the strongest effect were not available.

The combined findings also imply that human resources, accounting standards, and technology should not be treated as mutually substitutable components. Reliable public-sector financial reporting is more plausibly produced through their complementarity: SAP establishes standardized rules, information technology embeds and accelerates those procedures, and human resources interpret, operate, supervise, and correct the resulting processes. Consequently, an effective improvement strategy for Pangkajene and Islands Regency should simultaneously strengthen SAP compliance, digital financial infrastructure, system integration, user capability, competency-based personnel placement, and continuous technical training (Diah et al., 2026; Ramadhani et al., 2026).

5. Conclusion

This study examined the effects of Human Resource Quality, Government Accounting Standards Implementation, and Information Technology Utilization on Local Government Financial Reporting Reliability in Pangkajene and Islands Regency. The findings show that Human Resource Quality did not have a statistically significant effect on financial reporting reliability. This result suggests that individual capacity alone may not be sufficient to improve reporting reliability, particularly when employees' educational backgrounds are not aligned with technical accounting responsibilities. In contrast, Government Accounting Standards Implementation and Information Technology Utilization had positive and significant effects on financial reporting reliability. These findings indicate that standardized accounting procedures and technology-supported financial systems play important roles in maintaining the consistency, accuracy, and reliability of local government financial information.

The findings imply that the local government should strengthen competency-based personnel placement, prioritize employees with accounting or financial backgrounds for financial management positions, and provide continuous technical training focused not only on system operation but also on government accounting principles. Furthermore, continued improvement in digital infrastructure, internet connectivity, system integration, and SIPD utilization is necessary, particularly for OPDs located in geographically dispersed island areas.

This study has several limitations. The sample was limited to 30 respondents and focused exclusively on government organizations within Pangkajene and Islands Regency, thereby limiting the generalizability of the findings. In addition, the study examined only three explanatory variables and relied on questionnaire-based perceptions.

Future research should involve larger samples, include multiple local governments with different geographical characteristics, and incorporate additional variables such as internal control systems, organizational commitment, audit quality, digital competence, and organizational culture. Future studies may also employ mixed-method approaches to obtain deeper explanations of how institutional, technological, and human factors interact in determining local government financial reporting reliability.

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