

The Influence of Human Resources Competence and Government Internal Control System on Quality Government Financial Statements

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ABSTRACT: *This research was conducted to answer the existing problems; how much influence the competence of human resources and government internal control systems on the quality of government financial reports surveyed in the organization of regional South Sumatra province with the research objective is to meet the magnitude of the influence of human resource competency and internal control systems the government on the quality of the government's financial report survey on the regional apparatus organization of the province of South Sumatra. This study was associative research. The data used are primary and secondary data. The Data collection techniques are using a questionnaire. The Analytical methods and data analysis techniques used in this study are descriptive and associative analysis methods and analysis techniques with by using statistical program science special (SPSS). The results of the analysis showed that human resource competence gave an influence on the quality of government financial report, the internal control system of the government gave an influence on the quality of government financial report. Human resource competence and government internal control system survey in the regional apparatus organization of South Sumatra Province.*

KEYWORDS: *human resource competency, internal control, of financial reports.*

I. INTRODUCTION

The need for accountability is a form of general demand for the government to be accountable to the public for government performance. Financial reports are a tool for controlling and evaluating organizational performance. When viewed from external users, financial statements are a form of accountability mechanism and as a basis for decision making (Mardiasmo, 2009: 160).

Competence is a concept that can be interpreted as the occurrence of a combination of one's skills (skills), personal attributes (personal's attribute) and knowledge (knowledge) which is reflected through job behavior that can be observed, measured and evaluated through certain measuring instruments. Competence is one of the determining factors for the success of performance, both for organizations and individuals (Nyoto, 2019:3). Human resource competence is the ability of a person or individual within an organization or a system to carry out their functions and authorities to achieve their goals effectively and efficiently, competence is seen as the ability to achieve a performance so as to produce outputs and outcomes.) (Emilda, 2014).

The right competence is a factor that determines the superiority of organizational performance if the organization has a strong foundation, reflected in all processes that occur within the organization, which means that the organization must have strong core competencies in accordance with and in accordance with the core business (core business). Core competencies are components that form the mission and culture of the organization (Muhammad, 2018:29).

The internal control system is a system used to secure company assets, ensure compliance with management policies and create company efficiency and effectiveness (Ladewi, 2017:39). There are various characteristics in the internal control system that can affect the quality of an accounting information system, namely the organizational structure that separates the duties and responsibilities of the divisions explicitly, the division of responsibilities within the organization, the authority system and recording procedures that provide adequate protection against assets, debts, income, and costs, healthy practices in carrying out the duties and parts of each organization, employees whose quality is in accordance with their responsibilities (Ladewi, 2017:41-42).

Based on data from the 2018 BPK Examination Results Summary (IHPS I), the results of supervision over the quality of regional financial reports in 2017 show that there has been an increase in the quality of regional financial reports in regional governments. The complete LKPD opinion development over the last 5 years can be seen in Figure 1.

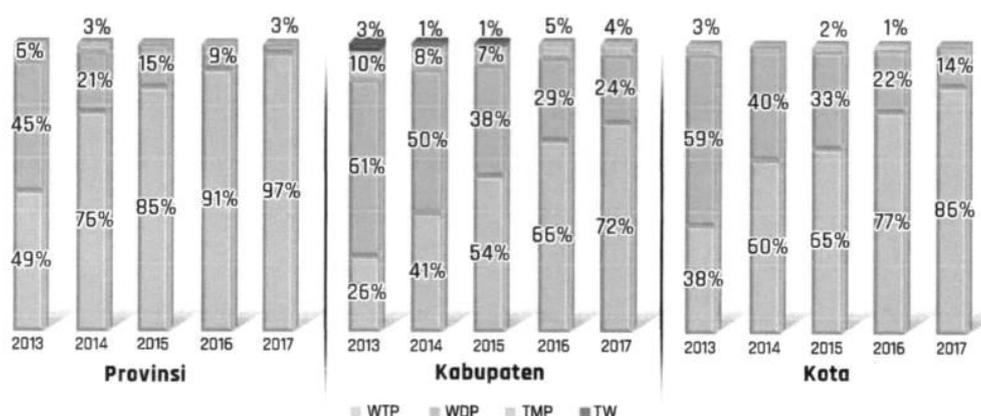


Figure 1. LKPD Opinions for 2013–2017 by Local Government Level

- Note: WTP : Unqualified
 TW : Not Fair
 WTP-DPP : Fair Without Exceptions With Explanatory Paragraphs
 WDP : Reasonable With Exception
 TMP : Not Expressing Opinion

Source: bpk.go.id,2018

Figure 1 shows that the increase in opinion from 2016 occurred at all local government levels. In the provincial government, the achievement of WTP opinion increased from 31 LKPD (91%) to 33 LKPD (97%). Likewise for the district government, which increased from 275 LKPD (66%) to 298 (72%), and for the city government from 72 LKPD (77%) to 80 LKPD (86%). Of the 542 LKPDs in 2017 that were examined by the BPK, as many as 131 LKPDs obtained WTP opinions, namely 113 WDP and 18 TMP.

South Sumatra Province (South Sumatra Province) for the fourth time received an Unqualified Opinion (WTP) for its 2017 financial management performance. Even though it has won WTP opinion 4 times, there are still problems including inadequate asset management, lack of capital expenditure volume, reports on compliance laws and regulations (Pramono, 2018).

Revealing that the submission of the audit report is a form of BPK's commitment to fulfill the mandate of the four laws, namely Law no. 17 of 2003 concerning the State Treasury, and Law No. 15 of 2004 on Auditing the Management and Accountability of State Finances, as well as Law no. 15 of 2006 concerning the Financial Audit Agency. These four laws require BPK to submit reports on the results of their examinations to representative institutions, in this case the DPRD as well as the Governors/Regents and Mayors. However, in the examination, there are still findings on the administration and management of assets but the local government has not been adequate until the application of the accrual basis has not been completed, the regional head's policies related to the accrual basis have been compiled or prepared correctly (related to policies on allowance for receivables, preparation, inventory, amortization, and so on). others) an inadequate understanding of the application of the accrual basis which results in errors in conducting transaction analysis and resulting in errors in the presentation of financial statements, the readiness of SIMDA BPKP or SIPKD or the accrual accounting information system is not perfect (Kastawa, 2016).

Palembang is also classified as a good category, because it won 4 times the WTP (unqualified) and it must be maintained. He said in front of DPRD members, sub-district heads, village heads, and heads of services in the Palembang city government. The financial audit agency, he continued, still found various problems such as Cash Management, Accounts Receivable Management, Fixed Asset Management, Revenue Management, and Employee Expenditure Management. He also explained that he still found fixed assets that were recorded jointly and did not find their whereabouts and were controlled by other parties (Yatun, 2018).

In a plenary meeting, the Palembang City People's Representative Council stated that the inconvenience of the people's representatives over the performance of the Blood Device Organization (OPD) within the Palembang city government was considered not optimal. Even commission I said that currently there is still a Palembang city government's OPD program that has not yet been implemented. Because there are still many OPDs who do not understand the various activities that have been carried out or have been budgeted for. Even Human Resources in managing the distribution of village funds are considered lacking, the distribution of village funds has been carried out since last February but until May 21, 2018, only 85.65 percent of the realization has entered the village treasury for the first stage. While the rest is still in the local government treasury account (Achmad, 2017).

The Head of the Financial Audit Agency (BPK) Representative of South Sumatra (Sumsel) revealed that the supervision and development of village funds under the supervision of the regional government (Pemda), in this case the sub-district head, was considered ineffective. The examination carried out by the BPK includes education, then health and then village funds, from the conclusions obtained based on the results of the examination that it has not been fully effective. It can be caused by limited human resources (HR) along with lack of competence and following infrastructure suggestions (Abdurachman, 2019).

Previous research by Ahmad (2016) with his research results showed that the internal control system had a significant positive effect on the quality of the financial statements of the Lamongan district government. A significant value of 0.000 has a positive relationship between variables with a percentage effect of 95%, where the influence of the relationship is stated to be strong between the variables of the internal control system on the quality of financial reports, only 5% of other variables that affect the quality of the presentation of financial statements have not been studied.

Further research was carried out by Putriasari (2017) with the results of her research that human resource competence has a positive effect on the quality of the DIY local government's financial reports, the application of government accounting standards affects the quality of the DIY local government's financial reports, and the application of the regional financial accounting system has a positive effect on the quality of reports. DIY regional finance.

Subsequent research was conducted by Freddie (2016) with the results of his research that the competence of human resources, supporting devices, the role of internal auditors together affect the determination coefficient

of 60.6%, this indicates that the influence of the competence of human resources supporting devices, the role of internal auditors on quality Local government financial reports are quite close.

Subsequent research was carried out by Tuti (2014) with the results of his research that there was a significant influence between the Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring of the Quality of Financial Reports simultaneously. Partially, there is a significant influence between the Control Environment, Risk Assessment, and Information and Communication on the Quality of Financial Reports. Partially, there is no significant effect between Control and Monitoring Activities on the Quality of Financial Statements.

Problem Statement

Based on the description of the background above, regarding the competence of human resources, internal control systems, and the quality of financial reports, it is an interesting matter to examine how the influence of the competence of human resources and the government's internal control system on the quality of government financial reports (survey on regional organizations) South Sumatera Province.

II. RESEARCH METHODOLOGY

The type of research used in this study is descriptive and associative research, which aims to describe detailed objects through data in the form of words, sentences, schematics and pictures of samples or populations as they are. The population in this study is the Regional Apparatus Organization of South Sumatra Province, totaling 28 OPD. Respondents in this study consisted of 1) To Regional Apparatus Organizations, 2) Head of Finance, 3) Employees/Staff. The primary data in this study are interviews, questionnaires, general descriptions and organizational structures, while secondary data are data taken from within to obtain data and information related to the discussion material such as from online media. Techniques used in data collection using documentation and questionnaires. The analytical model used in this study is a multiple linear regression model. Multiple linear regression.

Variable Operationalization

Variable operationalization is a definition that gives to a variable by giving meaning or specifying how the variable or event is measured. So that this research does not cause different perceptions, it is necessary to set operational variables. Operationalization of variables that will be used in this study can be seen in table 1.

Tabel 1. Variable Operationalization

Variabel	Definisi	Indikator	Skala Ukur
Human resource competence (X1)	Human resource competence is a person's ability to carry out a task, role or task within an organization in achieving a desired performance. Burhanuddin (2015: 25), Nyoto (2019: 3), Edi Sutrisno (2015: 2013), Matindas (2013: 89), Edy Sutrisno (2015:203)	1. Knowledge 2. Skills 3. Behavior Law No. 7 of 2013, Nyoto (2019: 5) and Sudarmanto (2014:49)	Ordinal
Internal Control System (X2)	Internal control system is a system that is used to maintain company assets, helps maintain compliance with management policies and	1. Control Environment 2. Risk Assessment 3. Control Activities 4. Information and	Ordinal

Variabel	Definisi	Indikator	Skala Ukur
	creates efficiency and effectiveness in the company. Mulyadi (2013: 180), Mardi (2016 : 59) , Yuhanis (2017 : 39), PP Number 60 Year 2008, Mahmudi (2016: 2015)	Communication 5. Internal control monitor PP No.60 of 2008, and (Bodnar and William, 2013: 113-123) Mahmudi (2016: 2015)	
Quality of government financial reports (Y)	The quality of local government financial reports is a form of local government accountability for the use of finance and transactions carried out by a reporting entity that provides information on financial position in the context of implementing regional government autonomy and operations. Mardiasmo (2009: 161), Dwi (2015 : 3), V. Wiratna (2017 : 1) and Hery (2014 : 3 – 4)	1. Relevant 2. Reliable 3. Comparable 4. Understandable PP No.71 of 2010, V. wiratna (2017: 2-3), and Dwi (2015: 5-6), and Mahmudi (2016: 106)	Ordinal

Source: Author, 2020

Hypothesis Testing Design

Partial/individual hypothesis test design (t test)

The t test is used to test the variables partially or one by one with the following steps:

(a) Determining the Formulation of the Hypothesis

H01 = Human Resource Competence does not affect the quality of government financial reports

H11 = Human Resource Competence affects the quality of government financial reports

H02 = Government Internal Control System does not affect the quality of government financial reports

H12 = Government Internal Control System affects the quality of government financial reports

H03 = Competence of Human Resources and the government's Internal Control System have no effect on the quality of government financial reports

H13 = Competence of Human Resources and Government Internal Control System affect the quality of government financial reports

(b) Determining the Real Level

The significant level is 5%, the real level of the t table is determined from the degrees of freedom (db) = n-k-1, the level (α) means the value of the F table is determined with degrees of freedom (db) = n-k-1

(c) H_0 is rejected if t is calculated > t table , H_a is accepted.

(d) Conclusion

Drawing conclusions H_0 is rejected if t is calculated > t table H_a is accepted

III. RESULT AND DISCUSSION

Result

1. Multiple Regression Analysis Test Results

Table 1. Multiple Regression Analysis Test Results

Model		Coefficients ^a		
		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
	(Constant)	1,304	,454	
1	Human Resources Competence	,343	,089	,322
	Government Internal Control System	,945	,126	,630

a. Dependent Variable: Quality of Government Financial Statements

Based on table 1 above, the multiple regression results show that the variable competence of human resources (X1) and Government Internal Control System (X2) on the quality of government financial reports (Y) can be seen the regression equation is $KLK = a + b_1X_1 + b_2X_2 + e$; then $KLK = 1.304 + 0.343 + 0.945 + e$.

Based on the multiple linear regression equation, it can be interpreted as follows:

- The regression coefficient value of Human Resources Competence (X1) on the quality of government financial reports (Y) is 0.343 (34.3%), meaning that Human Resource Competence (X1) has a relationship with the quality of government financial reports (Y) of 34, 3% means that if there is 100% Human Resource Competence (X1) it will increase the quality of government financial reports (Y) by 34.3% on the contrary if there is a 100% decrease in Human Resources Competency (X1) it will reduce the quality of local government spatial reports .
- The regression coefficient value of the Government Internal Control System (X2) on the quality of government financial reports (Y) is 0.945 (94.5%), meaning that the Government Internal Control System (X2) has a relationship with the quality of government financial reports (Y), amounting to 94 .5% means that if there is an increase in the Government's Internal Control System 100%, it will improve the quality of local government financial reports (Y) by 94.5%. On the other hand, if there is a 100% decrease in the Government's Internal Control System (X2), it will reduce the quality of local government financial reports. (Y).

2. Results of Partial Hypothesis Testing (t-test)

Table 1. t test results

Model		Coefficients ^a			T	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
	(Constant)	1,304	,454		4,872	,001
1	Human Resources Competence	,343	,089	,322	3,845	,000
	Government Internal Control System	,945	,126	,630	7,524	,000

a. Dependent Variable: Kualitas Laporan Keuangan Pemerintah

The results of the hypothesis test show that the tcount value for the human resource competency variable (X1) is 3.845, while the ttable value with a significance level of 0.05 (5%) and $df = n-k-1 = 60-2-1 = 57$ is 2.014. So it can be concluded that H_0 is rejected and H_{1a} is accepted because the value of tcount (3.845) > ttable (2.014). The results of partial hypothesis testing for the human resource competence variable (X1)

indicate that this variable significantly affects the quality of government financial reports (Y). This is illustrated by the rejection of H₀ and the acceptance of H_{1a} and the significant value of X₁ of 0.000 < 0.05, meaning that the competence of human resources (X₁) significantly affects the quality of government financial reports (Y).

The results of the hypothesis test indicate that the tcount value for the local government internal control system variable (X₂) is 7.524 while the ttable value with a significance level of 0.05 (5%) and df = nk-1 = 60-2-1 = 57 is 2.014. So it can be concluded that H₀ is rejected and H_{2a} is accepted because the value of tcount (7.524) > ttable (2.014). The results of partial hypothesis testing for local government internal control system variables (X₂) indicate that these variables significantly affect the quality of government financial reports (Y). This is illustrated by the rejection of H₀ and the acceptance of H_a and the significant value of X₂ of 0.000 < 0.05, meaning that the local government internal control system (X₂) significantly affects the quality of government financial reports (Y).

Discussion

Based on the results of this study entitled the influence of the competence of human resources and the government's internal control system on the quality of government financial reports, surveys of regional organizations in the province of South Sumatra, the results of the research and discussion are as follows:

1. The Influence of Human Resource Competence on the Quality of Government Financial Reports

Based on the results of hypothesis testing that have been carried out, it shows that human resource competence affects the quality of government financial reports, then the influence of human resource competence on the quality of local government financial reports is acceptable, because of the knowledge, skills and behavior so that the quality of local government financial reports is The resulting quality will be higher, the higher the level of competence of human resources in an organization, it will improve the quality of government financial reports at Regional Apparatus Organizations in South Sumatra Province. From the results of respondents' responses about the influence of human resource competence on the quality of government financial reports, indicators of knowledge, skills and behavior have an influence on the quality of government financial reports.

Knowledge is information possessed by an employee that can identify the extent to which the motives and characteristics of employees at work, especially to implement e-Procurement as the main task of the Regional Apparatus Organizational Work Unit. Employees who have a strong motive for achievement, will actively and seriously participate in various training programs on financial reports in accordance with government accounting standards. This training can improve employee performance in providing relevant financial statement information. Relevant financial statement information is useful for users to confirm or correct past expectations, and can predict the future.

Skills are the ability of an employee to carry out a certain task in the proper identification of the personal factors of employees in the Satker section in carrying out financial reporting tasks, will become an important basis for the Civil Service Bureau and Regional Organizational Organizations in setting standards for evaluating employee performance, as well as being the basis for employee performance improvement program, especially in the Satker section in carrying out their duties. In order to improve employee skills, it is necessary to attend training on financial reporting in accordance with government accounting standards which must be presented as comprehensively as possible and on time. In this case, Regional Apparatus Organizations can include aspects of employee characteristics that are in accordance with the vision of developing Human Resources of Regional Apparatus Organizations as indicators of achievement of success (goals) in improving the performance of human resources..

Behavior is defined as the nature and character that makes a person behave or respond to something in a certain way. Similar to motives, behavior is an employee's internal factor in the form of character or personal characteristics that shape employee behavior in responding. The nature of leadership, developing co-workers, being able to work together in a team, as well as the nature of prioritizing excellent service to the community, are important considering that the duties of employees in the Satker are the spearhead of Regional Apparatus

Organizations in serving the community, in this case are organizations that follow local government financial report quality process.

This study is in accordance with the theory that the purpose of human resource competence is the ability to process good detailed records to report local government finances accurately and fairly because financial statements are records of information of an entity in an accounting period that can be used to describe the performance of the entity.

Human resource competence is an ability based on skills and knowledge that is supported by work attitudes and their application in carrying out their duties and work in the workplace that refers to the work requirements that have been determined (Edi, 2015: 203). Competence can be described as the ability to carry out a task, role or task, the ability to integrate knowledge, skills, attitudes and personal values, and the ability to build knowledge and skills based on experience and learning. So that competence is one of the determining factors for the success of performance, both organizations and individuals. (Nyato, 2019:3).

2. Government Internal Control System on the Quality of Financial Reports

Based on the results of hypothesis testing that has been carried out, it shows that the government's internal control system affects the quality of financial reports, then the influence of the government's internal control system on the quality of government financial reports is acceptable, because the higher the government's internal control system is in the form of control environment, risk assessment, control activities, information and communication as well as internal control monitoring, the quality of local government financial reports will also increase. Therefore, the internal control system in the Regional Apparatus Organizations in South Sumatra Province must be improved so that the quality of financial reports is of higher quality.

The results of the BPK examination found that the responsible officials were not yet optimal in fostering understanding of accounting and reporting to task executors, as well as not being optimal in conducting supervision and control. The local government has not identified the weaknesses and risks of the application and adjusted the accounting policy to the SAP technical bulletin. The responsible official has not developed the necessary policies as guidelines for carrying out his duties and responsibilities. The local government has not followed up completely and thoroughly on the recommendations of the previous BPK examination results.

The findings in the BPK Semester Examination Results Summary recommend that the government is responsible for making financial reports in accordance with regulations, providing training and fostering understanding of accounting and financial reporting. Develop the necessary policies as guidelines for carrying out duties and responsibilities. So that it can follow up on recommendations from the previous year's BPK examination results. In a regional organization, the control environment needs to uphold integrity, which means having an honest personality and having consistency in the work process so that it can produce quality financial reports. And also upholding ethical values which is the behavior of how someone does something in a certain way, good or bad someone's behavior will affect the results of quality financial reports.

Leaders need to create a commitment to competence where a person makes an agreement or engagement both to himself and to others which is reflected in actions/behaviors so that it can have a positive impact on OPD and the process of preparing financial reports can produce quality financial reports. In creating the commitments carried out, it is necessary to monitor the implementation which needs to be balanced with the existence of conducive leadership as an example to be followed by all employees in improving competence. In order to encourage the realization of quality financial reports. So we need good leadership rules.

Forming an organizational structure that is in accordance with the needs, which means that the organizational structure needs to be designed according to the needs by assigning duties and responsibilities to employees appropriately. It is necessary to conduct periodic analysis of the right structure, as well as proper human resource development so that the OPD objectives on the quality of financial reports can be achieved.

Carrying out a comprehensive risk assessment in an OPD is a process of identifying changes in conditions internally and externally as well as related actions and may be required to carry out a risk assessment, risk assessment is also an important contribution that can be made by internal audit. Leaders must always be active in obtaining complete data and information used for effective risk assessments that will be able to identify undetected risks to the quality of government financial reports and strengthen the organization's ability to

prevent system abuse that occurs in OPD. The internal control system must provide an assessment of the risks faced by OPD both from outside and from within.

Leaders of Regional Apparatus Organizations in South Sumatra Province must always be active in obtaining complete, up-to-date, and timely data and information so that OPD is able to produce financial reports that are free from material misstatements. The magnitude of an error or misstatement in the financial statements that causes users of financial statements to be affected by the omitted information or make different decisions if the correct information is known. Management has an obligation to detect errors and irregularities that cause financial statements to contain material misstatements. Risk assessment affects the quality of local government financial reports to ensure the reliability of financial reports in processing data accurately, completely, and free from errors.

Control activities are needed to select and develop general control activities over technology to support the achievement of objectives. Developing technology is carried out so that the financial reports of regional apparatus organizations can provide convenience for users in producing quality financial reports and avoiding misstatement of information. Developing technology in an OPD can also produce reliable financial reports that can assist OPD in processing data accurately, completely, and free from errors. Developing technology in control activities can also make it easy to be accessed by OPD employees when financial reports are needed and make it easy for employees to understand. With control activities in developing technology in producing quality financial reports.

Information and communication is an important milestone in producing quality financial reports. Information and communication are indispensable for the entity to carry out internal control responsibilities and to support the achievement of its objectives. OPD needs to communicate with internal and external parties regarding matters that affect the internal control function so that acts of fraud or intentional misstatement of information such as those carried out by OPD staff in South Sumatra Province do not occur again. This analysis is conducted to determine the impact of quality financial reports on the decision making that has been made. Implementing information and communication is an important contribution in producing quality accounting information and supporting the achievement of a good internal control function.

Monitoring is also very influential on the quality of financial reports because in the monitoring process it can evaluate, develop, and communicate internal control deficiencies so as to facilitate the organization in making decisions. Evaluating internal control deficiencies also has an effect on producing reliability, security, accessibility, and timeliness. With the reliability of financial statements, it can assist employees in processing data accurately, completely, and free from errors and avoiding intentional or dishonest misstatements of accounting information.

Monitoring is carried out regularly on internal control in OPD in order to find weaknesses, avoid misuse in financial statements and improve the effectiveness of ongoing internal control and ensure that internal control is still appropriate and functioning as expected. Monitoring can be done by direct inspection by the OPD leadership during service activities or carrying out work. Direct inspection is seen from the level of reliability of financial reports, ease of access by employees, security of the systems in the OPD, and financial reports that can produce the latest information in a timely manner. This direct inspection is carried out to ensure that the quality of financial reports at the Regional Apparatus Organizations in South Sumatra Province is in good category. This research is in accordance with the theory that the purpose of internal control is to process good detailed records to report company assets accurately and fairly because the quality of financial reports is a system that processes, processes data and transactions to produce useful information for planning, controlling and operating a business.

Internal control also aims to provide accurate and reliable information because financial statements are a relatively closed type of system, because this system processes inputs into outputs by utilizing internal controls to limit environmental impacts. In financial reporting, internal control helps detect and prevent various environmental influences on the system. Furthermore, the purpose of internal control is also to encourage compliance with predetermined managerial policies because the accounting information system provides financial and non-financial information that is useful for decision making and adequate internal control..

IV. CONCLUSION

Based on the results of the study that the competence of human resources and the government's internal control system affect the quality of local government financial reports, in this study it is empirically proven that the competence of human resources and the government's internal control system affect the quality of government financial reports at Regional Apparatus Organizations in South Sumatra, Thus this research can prove the theory and previous research

V. Recommendation

An acknowledgement section may be presented after the conclusion, if desired.

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