

Demographics, Digitalization, and Disclosure: Key Drivers of Financial Report Quality in Papua's Local Government

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Abstract

Under regional autonomy, transparent and high-quality financial reporting, including robust disclosure, is essential for Indonesian local governments. Despite improved audit ratings, Papua Province still struggles with financial report quality and full disclosure, as indicated by recurring audit findings. This study investigates the influence of human resource (HR) competence, internal control systems, government accounting standards, and information technology on the quality of financial reports within the Papua Provincial Government. In addition, it explores the moderating role of demographic factors (specifically age and education) in the relationship between HR competence and information technology with financial reporting quality. Data were collected through a structured questionnaire distributed to 210 employees across various local government work units in Papua Province. The analysis was conducted using Structural Equation Modeling with Partial Least Squares (SEM-PLS). The findings reveal that HR competence, government accounting standards, and the use of information technology significantly enhance the quality of financial reports. Conversely, the internal control system does not exhibit a significant effect. Furthermore, age and education significantly moderate the relationship between information technology and financial report quality but do not significantly moderate the relationship between HR competence and financial report quality. These results underscore the importance of technological adaptation and tailored human resource strategies in improving public sector financial transparency.

Keywords:

demographic moderation; financial report quality; government accounting standards; human resource competence; information technology; internal control system.

Introduction

Indonesia currently implements a system of regional autonomy, wherein local governments are granted the authority, rights, and responsibilities to manage their own affairs, including financial matters (Duncan, 2007). According to the Big Indonesian Dictionary, regional autonomy refers to the right and authority of regional governments to regulate and manage their own administrative and fiscal matters in accordance with applicable laws and regulations. One of the key aspects of this autonomy is the ability to control and manage regional finances, which aims to enhance transparency, accountability, and efficiency in financial management (Moonti, 2019). To support this goal, local governments are required to

submit annual financial reports that reflect their accountability in managing public funds (Adiputra et al., 2018).

The quality of local government financial reports is crucial, as these reports serve as the foundation for evidence-based policy-making and long-term planning (Pujanira & Taman, 2017). The Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan or BPK) is responsible for evaluating these reports and issuing audit opinions, which serve as indicators of financial reporting quality (Furqan et al., 2020). BPK classifies audit opinions into four categories: unqualified (Wajar Tanpa Pengecualian/WTP), qualified (Wajar Dengan Pengecualian/WDP), adverse (Tidak Wajar/TW), and disclaimer (Tanpa Memberikan Pendapat/TMP) (Widodo et al., 2019).

In its Semester I 2019 report, BPK stated that 443 local government financial reports (82%) received unqualified (WTP) opinions, 86 (16%) received qualified (WDP) opinions, and 13 (2%) received disclaimers (TMP). This achievement reflects an improvement from the 2015 performance, in which only 58% of reports received WTP opinions (BPK RI, 2019). However, despite this progress, 99 local governments still failed to achieve a WTP opinion, and BPK identified 12,117 audit findings, highlighting ongoing issues in financial management and reporting (BPK RI, 2019).

Several factors influence the quality of financial reporting, one of the most critical being human resource (HR) competence (Fauré & Rouleau, 2011; Simon et al., 2016). Competent personnel possess the necessary accounting knowledge and skills to prepare financial statements in accordance with established standards, ensuring timeliness and relevance for decision-making (Samosir & Setiyawati, 2019a; Synthia, 2017). Prior research has shown that employee competence significantly contributes to high-quality financial reporting (Dewi et al., 2019; Idward et al., 2018).

Another essential factor is the internal control system, which plays a critical role in directing, monitoring, and evaluating an organization's financial activities. A well-functioning internal control system is essential for minimizing errors and preventing fraud in financial reporting (Holle et al., 2019; Mardina et al., 2018). However, BPK's 2018 audit findings showed that 48.35% (5,858 cases) of the identified issues were due to internal control weaknesses, while 51.65% (6,259 cases) were related to non-compliance with laws and regulations (BPK RI, 2019). These findings suggest that improving internal control systems remains a pressing need for many local governments.

The implementation of government accounting standards, as mandated by Government Regulation No. 71 of 2010, is essential for ensuring consistent, reliable, and transparent financial reporting (Gamayuni, 2018a). These standards emphasize full disclosure, which is critical for public accountability. Studies show that adherence to such standards improves disclosure practices and enhances the quality of financial reports (Fahdi, 2018; Suliyantini & Kusmuriyanto, 2017; Yahya et al., 2018). As Heald and Hodges (2018) note, disclosure is increasingly demanded by civil society to strengthen transparency, while Zhou (2007) highlights its role in improving audit quality and information environments in emerging economies.

In today's digital age, the use of information technology has become increasingly important in supporting public sector accounting and financial reporting. Technology facilitates faster, more accurate, and more cost-effective preparation of financial statements (Ernawati & Rochmah, 2019). Tools such as accounting software and government financial information systems help streamline data processing and reduce human error (Fatimah et al., 2019; Fery, 2018; Hartono, 2018). Multiple studies have affirmed the significant role of

information technology in enhancing the quality of government financial reports (Samosir & Setiyawati, 2019a).

In the 2018 fiscal year, the Papua Provincial Government received an unqualified (WTP) opinion from BPK, marking the fifth consecutive year it had achieved this rating. Nevertheless, despite this positive assessment, BPK identified several weaknesses in Papua's financial management practices. These included issues in budgeting for local tax revenues and revenue sharing, misalignment of budget deficits with legal requirements, and unsupported travel expense claims (dpr-papua.go.id, 2019). These findings indicate that although Papua's financial reports are improving, the quality is not yet optimal.

Given these ongoing challenges and supported by empirical literature, this study aims to examine the influence of HR competence, internal control systems, application of government accounting standards, and information technology on the quality of financial reports in Papua Province. Additionally, this research investigates the moderating role of demographic characteristics—specifically age and education—in the relationship between HR competence, information technology, and financial report quality. Employees are a critical organizational asset; their characteristics, behaviors, and competencies significantly impact organizational outcomes (Chouaibi & Hichri, 2021).

Call et al. (2017) recommended future research to explore employee characteristics as potential predictors of financial reporting quality. Similarly, Chouaibi and Hichri (2021) highlighted the need to consider demographic traits—such as specialization, ethics, and personal habits—in studying financial reporting outcomes. Despite these recommendations, limited research has focused on demographic factors as moderators in public sector financial reporting. Therefore, this study offers theoretical and practical contributions by addressing this gap and emphasizing the importance of aligning human resource policies with employee demographics to enhance public accountability and reporting quality.

Literature Review

Financial Report Quality

According to the Indonesian Institute of Accountants (2015) in PSAK No. 1 (2015), financial statements are defined as "records of financial information of a company in an accounting period that can be used to describe the performance of the company." Government Regulation No. 8 (2006) on Financial Reporting and Performance of Government Agencies further emphasizes that financial reports serve as a form of accountability for public financial management over a specific period.

Government Regulation No. 71 (2010) outlines the role of government financial statements in identifying the value of economic resources utilized in public sector operations, assessing financial conditions, evaluating efficiency and effectiveness, and determining compliance with laws and regulations. These reports serve key functions: accountability, management, transparency, intergenerational equity, and performance evaluation.

High-quality financial reports positively influence stakeholders, particularly in the public sector, where transparency and accountability in managing public funds are essential (Muraina & Dandago, 2020). Financial report quality is determined by four fundamental qualitative characteristics as stated in Government Regulation No. 71 (2010): relevance, reliability, comparability, and understandability.

Human Resource Competence

Human resources (HR), as described by Bratton and Gold (2017), are individuals within an organization who shape strategies, design work systems, and create value by producing

goods and services. Osibanjo and Adeniji (2012) define HR as the collective value of an organization's workforce, encompassing skills, experience, knowledge, and motivation. According to Moetheriono (2014), HR competence refers to inherent characteristics of individuals that correlate with superior or effective performance in specific roles. As per the State Civil Service Agency's Decision No. 46A (2003), HR competencies are categorized into basic (e.g., integrity, leadership, planning, cooperation, flexibility) and technical competencies, which are job-specific (Fuad & Ahmad, 2009).

Competence in human resources entails a combination of knowledge, skills, and abilities relevant to job performance (Mariani et al., 2019). In financial reporting, competent HR personnel can apply accounting principles effectively, ensuring the accuracy and timeliness of reports (Synthia, 2017). Prior studies (Jatmiko et al., 2020; Mariani et al., 2019; Nirwana & Haliah, 2018) consistently find a positive relationship between HR competence and financial report quality. Therefore, referring to the previous empirical findings, the first hypothesis proposed is:

H1: Human resource competence has a positive effect on the quality of financial reports.

Internal Control System

Internal control is a structured process influenced by the board of directors, management, and employees to ensure achievement of organizational objectives (Rama & Jones, 2008). Hall (2008) notes that internal control systems include policies and procedures aimed at safeguarding assets, ensuring accuracy of accounting records, promoting operational efficiency, and enforcing policy compliance. According to Government Regulation No. 60 (2008), the internal control system within the government context is an integrated set of continuous actions conducted by leaders and staff to provide reasonable assurance of achieving objectives, including operational efficiency, financial reporting reliability, asset protection, and legal compliance. The system comprises five key elements: control environment, risk assessment, control activities, information and communication, and monitoring.

A well-functioning internal control system reduces human error and mitigates irregularities, thereby enhancing the credibility of financial reports (Septarini & Papilaya, 2016). Studies by (Fatimah et al., 2019; Hartono, 2018; Widodo et al., 2019) support the positive influence of internal control systems on financial reporting quality. Therefore, the second hypothesis proposed is:

H2: The internal control system has a positive effect on the quality of financial reports.

Government Accounting Standards

Government accounting standards (Standar Akuntansi Pemerintahan or SAP), as mandated by Government Regulation No. 71 (2010), serve as the legal and conceptual basis for preparing and presenting financial statements in the public sector. The regulation outlines eight key principles: basis of accounting, historical cost, realization, substance over form, periodicity, consistency, full disclosure, and fair presentation (Halim & Kusufi, 2012). Among these, disclosure is emphasized as a mechanism for enhancing transparency, accountability, and stakeholder trust.

Proper implementation of SAP ensures government financial statements are accurate, consistent, and transparent. Disclosure supports this process by providing stakeholders with essential information and reinforcing accountability. Heald and Hodges (2018) and Zhou (2007) highlight that adherence to accounting standards like IPSAS improves disclosure quality, especially in emerging economies. Several previous studies (Fahdi, 2018; Sulyantini & Kusmuriyanto, 2017; Yahya et al., 2018) confirm that consistent application of SAP enhances

report reliability. Azmi and English (2016) further note that standards guide timely and relevant disclosures, making SAP vital for improving overall financial report quality. Therefore, referring to previous empirical findings, the third hypothesis proposed is:

H3: Government accounting standards have a positive effect on the quality of financial reports.

Information Technology

Law No. 11 (2008) on Electronic Information and Transactions defines information technology as the methods used for collecting, preparing, storing, processing, presenting, analyzing, and disseminating information. Kartika and Amalia (2018) emphasize its importance in enabling users to perform tasks efficiently. The use of IT in financial reporting enhances the timeliness, conciseness, accessibility, and accuracy of data (Ghasemi et al., 2011). It also facilitates broader and more automated data input processes, leading to improved financial reporting quality and reduced risk of errors.

Information technology streamlines data management and enhances reporting processes (Ghasemi et al., 2011). Studies by Afnany et al. (2018) and Ernawati and Rochmah (2019) suggest that the application of IT significantly contributes to the quality and timeliness of financial reports. Therefore, referring to the previous empirical findings, the fourth hypothesis proposed is:

H4: Information technology has a positive effect on the quality of financial reports.

Demographic Factor

Employees are a vital organizational resource; thus, their quality, behavior, and demographic characteristics, such as age and education, can significantly influence organizational performance and add value (Chouaibi & Hichri, 2021). Several studies highlight the role of these demographic factors in enhancing employee competence and, consequently, the quality of financial reporting.

Gros et al. (2017) demonstrated that employees with higher educational attainment and professional certifications tend to exhibit greater competence, which leads to improved financial report quality. Education equips employees with analytical skills and technical knowledge necessary for accurate reporting. Call et al. (2017) and Merchant and Rockness (1994) found that more educated employees are better positioned to provide high-quality input to decision-makers, resulting in more reliable and accurate financial statements. Additionally, Glaeser and Saks (2006) argued that higher education enhances employees' ability to detect irregularities and abnormal transactions, thereby reducing the risk of errors in financial reporting.

Beyond education, age is also a critical demographic factor that has been shown to moderate the relationship between competence and performance. According to Tiraieyari and Uli (2011), older employees generally possess more experience, which enhances their work quality and competence. Similarly, Wiktorowicz (2018) found a significant positive correlation between age and competence. These findings suggest that both age and education may influence how human resource competence affects the quality of financial reports. Therefore, the next hypothesis proposed is:

H5: Demographic factors of age and education moderate the relationship between human resource competence and the quality of financial reports.

Information technology (IT) also plays a crucial role in improving organizational efficiency and productivity across both public and private sectors (Baker et al., 2007). However, the adoption and effective use of IT vary among individuals, influenced by

demographic characteristics such as age and education (Malafe et al., 2017; Rojas-Méndez et al., 2017).

Lee and Kim (2014) found significant differences in technological adaptability across age groups. Younger employees generally demonstrate greater readiness and adaptability in adopting new technologies compared to older colleagues (Rojas-Méndez et al., 2017). Moreover, education significantly influences technology adoption, as higher levels of education often correlate with better understanding and use of IT (Porter & Donthu, 2006). Malafe et al. (2017) emphasized that IT-related behaviors are shaped by factors beyond the workplace, including individual educational background and personal characteristics.

These insights indicate that demographic factors such as age and education may moderate the relationship between information technology and financial report quality. While prior studies highlight their direct effects on competence and tech adaptability, few have examined their moderating roles. Although age and education are known to enhance capabilities and readiness, limited research has tested whether they influence the strength of HR competence and IT impacts on financial reporting. This study addresses that gap by analyzing age and education as moderators that may amplify or weaken the influence of HR competence and IT on the quality of public sector financial reports. Therefore, the last hypothesis proposed is:

H6: Demographic factors of age and education moderate the relationship between information technology and the quality of financial reports.

The six hypotheses developed in this study are illustrated in the research model below (Figure 1).

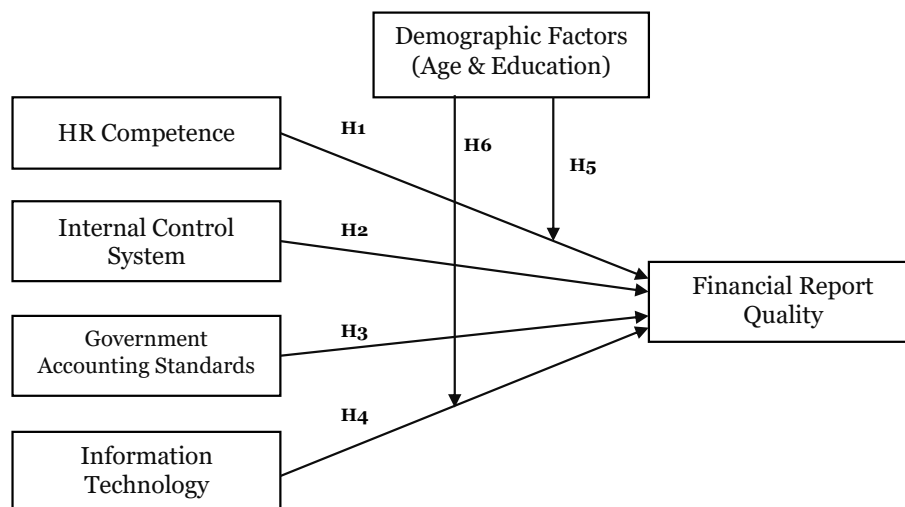


Figure 1. Research Model

Method

This study adopts a quantitative research approach by employing a survey method to gather primary data through a structured questionnaire. A quantitative approach is deemed suitable for examining relationships among variables, testing hypotheses, and making generalizable inferences from a population sample (Creswell & Creswell, 2017). The survey method allows for the efficient collection of standardized data from a large number of respondents and is widely used in behavioral and social sciences to assess perceptions and attitudes (Sekaran & Bougie, 2016).

Respondents were selected using a purposive sampling technique, based on specific criteria determined by the researcher to ensure relevance to the research objectives. A total of

210 respondents were drawn from various Regional Work Units (Satuan Kerja Perangkat Daerah or SKPD) within Papua Province. The questionnaire was constructed using a 5-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), to measure respondents' perceptions of each construct. The indicators used for each variable were adapted from validated instruments developed by previous researchers, as presented in Table 1.

Table 1. Variable Names, Number of Indicators, and Research Adopted

No	Variable	Number of Indicators	Research
1	HR Competence	7	Pratama (2015)
2	Internal Control System	10	Naz'aina (2015); Samosir and Setiyawati (2019b)
3	Government Accounting Standards	11	Gamayuni (2018b)
4	Information Technology	7	Jauhari et al. (2019); Widaryani and Kiswanto (2020)
5	Financial Report Quality	14	Gamayuni (2018c) Setyaningrum and Martani (2017); Beest et al. (2009)

To analyze the data and test the proposed hypotheses, this study employed the Structural Equation Modeling-Partial Least Squares (SEM-PLS) technique using SmartPLS 3 software. The use of SEM-PLS is considered appropriate for this research for several reasons. First, it supports the analysis of moderation effects involving demographic factors in the relationship between human resource competence, information technology, and financial reporting quality, making it ideal for model development and prediction (Hair et al., 2011). Second, it handles small to medium sample sizes and complex models more effectively than Covariance-Based SEM (Urbach & Ahlemann, 2010). Third, it is robust to non-normal data, which is common in public sector survey research (Hair et al., 2011).

The SEM-PLS procedure involves two main stages. The first is the evaluation of the measurement model, which includes assessing the reliability and validity of the constructs. The second is the evaluation of the structural model, which aims to test the research hypotheses and examine the strength and direction of relationships among the latent variables.

Result and Discussion

In this study, questionnaires were distributed to 210 respondents, and all were returned and could be used for analysis. The respondent profile provides insight into the composition of individuals who participated in the study. A detailed breakdown of respondent characteristics is presented in Table 2. Based on Table 2, the majority of respondents were male (60.00%) and most fell within the 41–45 age group (29.52%). Most participants held staff positions (56.19%), had a tenure of more than three years (87.14%), and were predominantly educated at the undergraduate level (48.57%).

Table 2. Descriptive Data Analysis

Category		Number of Respondents	Percent (%)
Gender	Men	126	60.00%
	Woman	84	40.00%
Age	<30 Tahun	3	1.43%
	31-35	12	5.71%
	36-40	36	17.14%
	41-45	62	29.52%
	46-50	48	22.86%
	>50	49	23.33%
	Staff	118	56.19%

Category	Number of Respondents	Percent (%)
Job Tenure	Secretary	2.86%
	Section Chief	17.14%
	Head of Division	13.81%
	Head of subsection	10.00%
	>1 year	3.81%
Level of Education	1-3 year	9.05%
	>3 year	87.14%
	High School	14.29%
	Diploma	16.19%
	Undergraduate	48.57%
	Graduate	16.67%
	Postgraduate	4.29%

Measurement Model

The measurement model was assessed to examine convergent validity, internal consistency reliability, and discriminant validity, following standard evaluation criteria (Kante et al., 2018). Convergent validity was assessed through outer loading values and Average Variance Extracted (AVE). In line with Chin et al. (2008), outer loading values greater than 0.60 are considered acceptable, and AVE values exceeding 0.50 indicate that the constructs explain more than half of the variance in their indicators (Urbach & Ahlemann, 2010).

Table 3. Indicator's Validity and Reliability Test

Construct	Indicator	Item	Factor Loading	CR	AVE
HR Competence	I understand PP No. 71 of 2010 concerning SAP, PP No. 8 of 2006 concerning Financial Reporting and Performance of Government Agencies, and good accounting cycles.	HRC1	0.864	0.890	0.578
	I often read literature in the form of accounting journals and accounting books to upgrade my knowledge in accounting.	HRC2	0.793		
	I can compile and present government financial reports based on PP No, 71 of 2010.	HRC3	0.787		
	I always attend training related to financial statement administration.	HRC4	0.606		
	I always work based on generally accepted practice by prioritizing ethics and code of ethics as an accountant.	HRC5	0.685		
	I always refuse any intervention from superiors that may result in a violation of the rules.	HRC6	0.797		
	I support the application of conservative accounting principles and estimates.	HRC7	Not Valid		
Internal Control System	The leader always checks the accounting records, physical cash, goods, and continuously evaluates the quality of internal control.	ICS1	0.751	0.921	0.539
	The Regional Government Work Units already have competency standards for each task and function in each position in the agency.	ICS2	0.741		
	The leadership has carried out a complete and thorough risk analysis of the possibility of violations of the accounting system.	ICS3	0.774		

Construct	Indicator	Item	Factor Loading	CR	AVE
Government Accounting Standards	Leaders always have a management plan or reduce the risk of violations of accounting systems and procedures.	ICS4	0.738	0.941	0.592
	Policies and procedures for physical security of assets have been well established and the disbursement of money to the Regional Government Work Unit is always documented on the evidence of cash disbursements	ICS5	0.739		
	Government agencies have developed plans for identifying and securing infrastructure assets, and all transactions processed into computers are authorized transactions.	ICS6	0.670		
	Information has been provided on time, and communication channels have been implemented effectively.	ICS7	0.736		
	Budget users/cash holders in each Regional Government Work Unit have submitted the Accountability Letter on time	ICS8	0.680		
	The Regional Government Work Units always follow up on any findings/reviews or suggestions given by the State Audit Board/Inspectorate, and as a follow-up to the assessment of the quality of internal control, the Regional Government Work Units make improvements to internal control.	ICS9	0.738		
	Leaders always review and evaluate findings that indicate weaknesses and need improvement	ICS10	0.767		
	I always apply the accrual basis and cash basis to recognize transactions/events that occur	GAS1	0.777		
	I always prepare and present budget realization reports using accrual-based accounting, and record income on a gross basis	GAS2	0.772		
	I always prepare and present cash flow statements in accordance with the Government Accounting System and use the direct method in reporting cash flows from operating activities	GAS3	0.806		
Government Accounting Standards	I always present complete information about the explanation of the items in the financial statements in each reporting period	GAS4	0.794	0.941	0.592
	I always acknowledge and record inventories based on the results of the physical inventory at the end of the accounting period	GAS5	0.762		
	I always recognize cash that has been spent as an investment after the potential future economic benefits can be obtained, and the investment value can be measured	GAS6	0.771		
	I always record/valuate property, plant and equipment at cost and classify property, plant and equipment based on similarities in their nature or function in the entity's operations	GAS7	0.793		
	I always disclose construction in progress information at the end of the accounting period and transfer construction in progress to the property, plant and equipment concerned	GAS8	0.675		
	I always record liabilities at face value and recognize liabilities when they arise	GAS9	0.705		
	I always correct errors by correcting related balance sheet items in the period when errors	GAS10	0.834		

Construct	Indicator	Item	Factor Loading	CR	AVE
Information Technology	are found based on the Government Accounting System				
	Consolidated financial statements for local governments as reporting entities always include financial statements of all accounting entities.	GAS11	0.758		
	The finance sub-section (accounting/budget) has sufficient computers to carry out the task.	IT1	0.682	0.892	0.582
	Internet network has been installed in the unit where I work.	IT2	0.785		
	The internet network has been used as a liaison between work units in sending required data and information.	IT3	0.773		
	The accounting process from the beginning of the transaction to the preparation of financial statements is carried out in a computerized manner.	IT4	0.833		
	Management of financial transaction data using software in accordance with the laws and regulations.	IT5	0.847		
Financial Report Quality	There is a regular equipment maintenance schedule.	IT6	0.633		
	Damaged/obsolete equipment is recorded and repaired on time.	IT7	Not Valid		
	Information in financial statements can be used to correct past user decisions (feedback value).	FRQ1	0.665	0.939	0.526
	Information in financial statements can be used as a tool to predict future events (predictive value).	FRQ2	0.730		
	Financial statements are presented on time so that they can be used as material in current decision making.	FRQ3	0.643		
	The information in the financial statements is made completely, which includes all accounting information that can be used in making decisions.	FRQ4	0.790		
	The information generated from the financial statements accurately describes the transactions and other events that should be presented in the financial statements.	FRQ5	0.606		
	The information generated from the financial statements is free from misleading understanding and material errors.	FRQ6	0.618		
	The information presented in the financial statements is verified.	FRQ7	0.625		
	The information generated in the financial statements has met the needs of users of government financial statements.	FRQ8	0.704		
	The information generated in the financial statements does not favor the interests of certain parties.	FRQ9	0.801		
	The information contained in the financial statements can always be compared with the previous period's financial statements.	FRQ10	0.769		
	In preparing financial statements, the agency/institution where I work has used accounting policies that Government Accounting Standards guide.	FRQ11	0.761		

Construct	Indicator	Item	Factor Loading	CR	AVE
	The agency/institution where I work always uses the same accounting policy from year to year.	FRQ12	0.841		
	The information generated from the financial statements is clear so that users can understand it.	FRQ13	0.797		
	The information generated from the financial statements is presented in a form and terms that are adjusted to the limits of the understanding of the users.	FRQ14	0.754		

Based on the results presented in Table 3, all indicators met the threshold for outer loadings (>0.60), and all constructs recorded AVE values above 0.50, confirming good convergent validity. Two indicators—HRC7 and IT7—were removed due to low outer loading values (<0.50). The validity of the measurement model is further illustrated in Figure 2, which displays the valid measurement model after the removal of indicators HRC7 and IT7 due to low outer loading values.

Table 4. Heterotrait-Monotrait Ratio (HTMT)

	Financial Report Quality	Government Accounting Standards	HR Competence	Information Technology	Internal Control System
Financial Report Quality					
Government Accounting Standards	0.756				
HR Competence	0.753	0.744			
Information Technology	0.750	0.732	0.721		
Internal Control System	0.741	0.837	0.809	0.811	

Construct reliability was further validated using Composite Reliability (CR), where values exceeding 0.70 are indicative of reliable measurement (Hair et al., 2011). Table 3 shows that all constructs exceeded the CR threshold, indicating satisfactory internal consistency. Discriminant validity, evaluated using the Heterotrait-Monotrait (HTMT) ratio, demonstrated that all constructs achieved HTMT values below 0.90, confirming that the model has acceptable discriminant validity indicators (Urbach & Ahlemann, 2010).

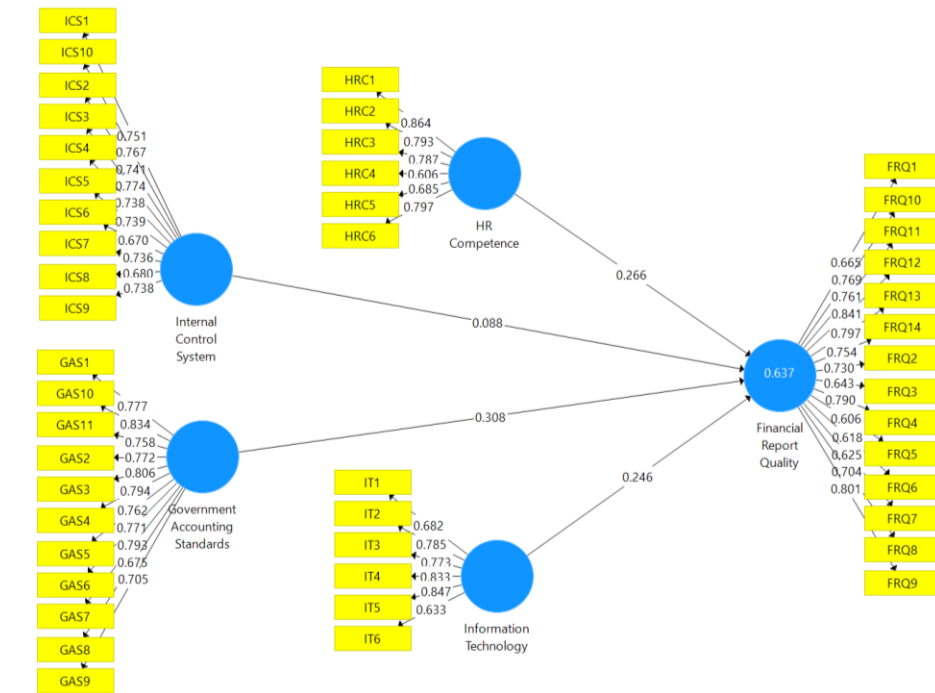


Figure 2. Valid Measurement Model

Structural Model

Following confirmation of the measurement model's adequacy, the structural model was assessed to evaluate the relationships among variables. The quality of the model was determined by examining the coefficient of determination (R^2), predictive relevance (Q^2), and path coefficients (Hair et al., 2011; Kante et al., 2018). The R^2 value for the quality of financial reports was 0.637, indicating a moderate level of explanatory power. This suggests that human resource competence, internal control systems, government accounting standards, and information technology collectively explain 63.7% of the variance in financial report quality. The remaining 36.3% is influenced by other factors not included in the model. The Q^2 value was 0.330, signifying moderate predictive relevance.

Table 5. Determinant Coefficient and Predictive Relevance

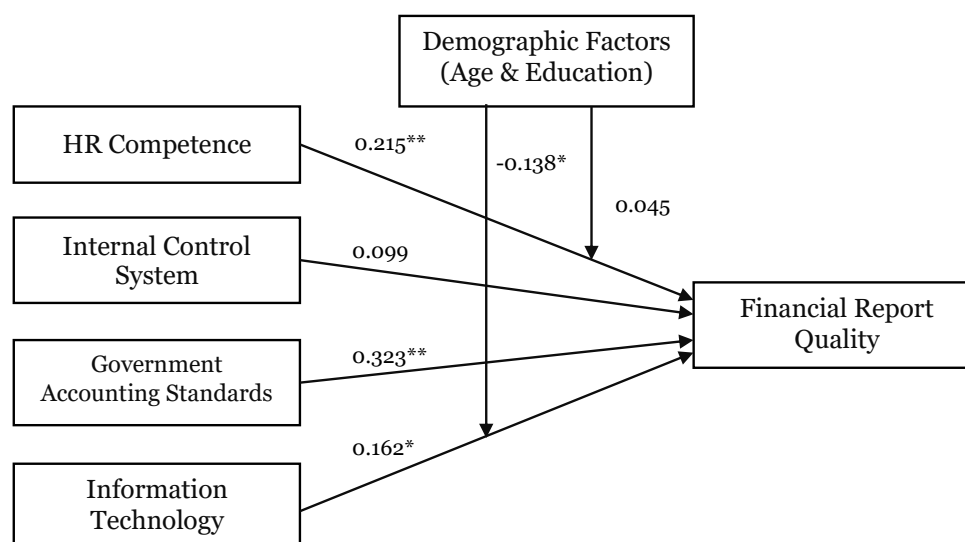
	Score
R-Square	0.637
Q-Square	0.330

The hypothesis testing results, summarized in Table 6 and illustrated in Figure 3 and Figure 4, reveal that three direct effects and one moderating effect are statistically supported. Human resource competence was found to have a positive and significant effect on financial report quality, with a path coefficient of 0.215, a t-statistic of 3.011 (>1.96), and a p-value of 0.003 (<0.05). Thus, the first hypothesis is accepted. This finding aligns with previous studies by Jatmiko et al. (2020), Mariani et al. (2019), Nirwana and Haliah (2018), Umar et al. (2018), all of which emphasize the positive impact of competent human resources on financial reporting. The majority of respondents in this study possessed an undergraduate education, supporting the argument that educational background contributes to improved reporting quality (Gros et al., 2017).

Table 6. Hypothesis Test Results

The relationship between variables	Path Coefficient	T-Statistics	P-Values	Sig.
Direct Effect				
HR Competence → Financial Report Quality (H ₁)	0.215	3.011	0.003	Significant
Internal Control System → Financial Report Quality (H ₂)	0.099	1.268	0.205	Not Significant
Government Accounting Standards → Financial Report Quality (H ₃)	0.323	4.412	0.000	Significant
Information Technology → Financial Report Quality (H ₄)	0.162	2.252	0.025	Significant
Moderation Effect				
Competence*Demographic → Financial Report Quality (H ₅)	0.045	0.747	0.456	Not Significant
IT*Demographic → Financial Report Quality (H ₆)	-0.138	2.265	0.024	Significant

The internal control system variable, however, did not show a significant effect on the quality of financial reports. The path coefficient was 0.099, with a t-statistic of 1.268 and a p-value of 0.205 (>0.05). This finding contradicts previous research by Fatimah et al. (2019), Hartono (2018), Widodo et al. (2019) and others, which found a significant positive relationship. Nonetheless, it is consistent with findings from Amaliah and Murtini (2017) and Muda et al. (2018), suggesting that the weak implementation of internal controls in some local governments may diminish its influence on reporting outcomes. Qualitative insights from respondent feedback suggest that the internal control system in Papua's regional government is still suboptimal, lacking timely information dissemination, clear accountability standards, and effective risk analysis mechanisms.



Notes: *p-value<0.05; **p-value<0.01

Figure 3. Summary of Hypothesis Testing Results

The third hypothesis—concerning the effect of government accounting standards—was supported, with a path coefficient of 0.323, a t-statistic of 4.412, and a p-value of 0.000. This indicates a strong and significant positive influence. These findings are consistent with studies

by Thenikusuma and Muis (2019), Yahya et al. (2018), and others. They highlight the crucial role of proper standard implementation in ensuring the production of accurate and reliable financial reports, thereby promoting transparency and enhancing disclosure quality. The results imply that local government employees in Papua have a solid understanding of applicable accounting standards and are effectively applying them, which contributes positively to overall financial report quality, including the completeness and clarity of financial disclosures.

The fourth hypothesis was also supported. Information technology had a significant positive effect on the quality of financial reports, with a path coefficient of 0.162, a t-statistic of 2.252, and a p-value of 0.025. These results support prior findings by Afnany et al. (2018), Fatimah et al. (2019), and Hartono (2018), emphasizing that effective use of IT enhances data accuracy and inter-departmental communication. In Papua, internet infrastructure has been established across government units, and the accounting process is largely digitized, contributing to more efficient and reliable financial reporting.

Finally, the results of the moderation analysis indicate that employee demographic factors (age and education) significantly moderate the relationship between information technology and the quality of financial reports, but not between human resource competence and report quality. The non-significant moderating effect on HR competence is evidenced by a t-statistic of 0.747 and a p-value of 0.456. This result does not support the findings of Heromi et al. (2016) and Tiraieyari and Uli (2011), who found demographic characteristics to play a significant moderating role in HR-related outcomes.

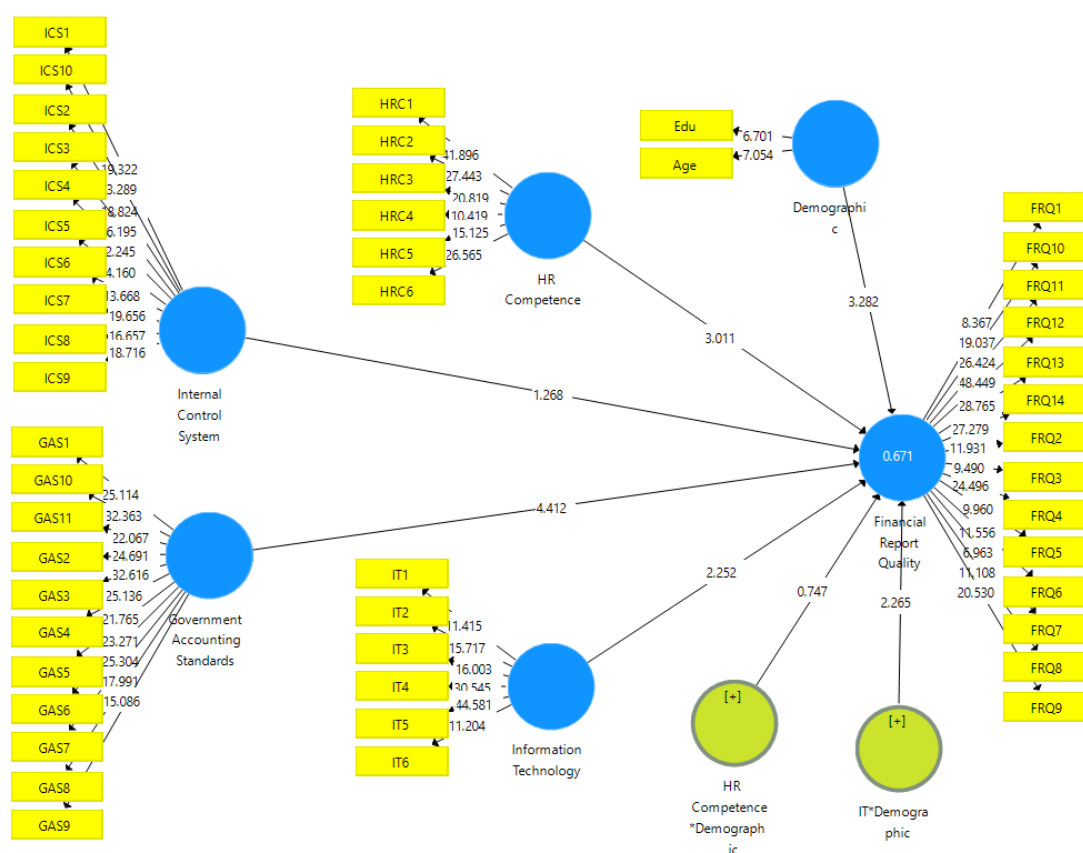


Figure 4. Hypothesis Testing Results in PLS

Interestingly, the moderating effect between information technology and financial reporting was found to be significant, though the path coefficient indicated a negative

relationship. This result aligns with the literature on technology adoption, which suggests that older individuals may struggle to adapt to new systems (Harrison & Rainer, 1992; Lee & Kim, 2014; Rojas-Méndez et al., 2017). In this study, a significant portion of respondents were over 40 years old, which may contribute to lower IT adaptation levels despite a generally adequate educational background. As noted by Hertzog and Hulstsch, (2000), aging is associated with a decline in cognitive flexibility, making it harder for older employees to adopt and use emerging technologies. Conversely, younger individuals tend to show greater ease in adapting to and utilizing technology (Tsikriktsis, 2004).

Conclusion

This study demonstrates that human resource competence, the implementation of government accounting systems, and the use of information technology have a positive and significant impact on the quality of local government financial reports in Papua Province. These findings underscore that a highly competent workforce, adherence to robust accounting standards, and leveraging digital tools are crucial for producing financial reports that are not only accurate and reliable but also meet the imperative for comprehensive and clear disclosure. However, the internal control system does not have a significant effect on the quality of these reports. This suggests that the internal control system within the Papua Province local government requires improvement. Enhancements should include establishing clear competency standards for each task and position, conducting comprehensive risk analyses, and ensuring the timely and effective communication of financial information.

Additionally, employee demographic factors such as age and education have been shown to moderate the relationship between information technology use and the quality of financial reports. This finding offers valuable insights for future research on financial reporting quality by incorporating demographic factors as moderators within the research model. It indicates that demographic characteristics can either strengthen or weaken the relationship between predictors and the quality of government financial reports. Furthermore, this finding has important implications for human resource management policies in public organizations, highlighting the need for government entities to support older employees in adapting to, developing, and utilizing information technology. In recruitment, it is essential to consider not only the technical competencies of potential employees but also their demographic characteristics, such as age and education.

This study is not without its limitations. The small sample size may introduce bias and limit the generalizability of the findings to a broader population. Future research could benefit from using a larger and more diverse sample. Additionally, this study only examined the demographic factors of age and education as moderators in the relationship between human resource competence and information technology use on the quality of financial reports. Future studies could explore other demographic characteristics, such as tenure, gender, and job position, to further understand their moderating effects on financial reporting quality.

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