

THE INFLUENCE OF FINANCIAL REPORTING PRESENTATION, INTERNAL CONTROL, ACCOUNTABILITY, AND HUMAN RESOURCE COMPETENCY ON THE IMPLEMENTATION OF FINANCIAL REPORTING TRANSPARENCY IN THE INDRAGIRI HILIR REGIONAL GOVERNMENT

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Article Info	Abstract
<p>Article history:</p> <p>Received 12 05, 2023 Revised 12 20, 2023 Accepted 12 29, 2023</p> <p>Keywords:</p> <p>Presentation of Financial Reports Internal Control Accountability Human Resources Competency Financial Reporting Transparency</p>	<p>The Influence of Financial Report Presentation, Internal Control, Accountability, and Human Resource Competency on the Implementation of Financial Reporting Transparency in the Regional Government of Indragiri Hilir Regency. This research aims to determine the influence of the presentation of Financial Reports, Internal Control, Accountability and Human Resource Competence on the implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency. This research was conducted at the OPD in Indragiri Hilir Regency. The population in this study were all finance department employees in a OPD Company in the Regency Indragiri Hilir. The sampling technique used a purposive sampling method, so that a sample of 69 people from 33 OPDs was obtained. The analysis technique used is Multiple Regression Analysis. Test results show that the presentation of financial reports influences the implementation of financial reporting transparency in the regional government of Indragiri Hilir Regency, internal control influences the implementation of financial reporting transparency in the regional government of Indragiri Hilir district, accountability influences the implementation of financial reporting transparency in the regional government of Indragiri Hilir Regency, and resource competency. Humans Simultaneously Influence the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency.</p>

1. INTRODUCTION

Background problem

The rapid development of Regional Autonomy in Indonesia today reflects the very high response of the people to good governance (*Good Governance*). Good governance is a requirement for every government to fulfill the aspirations of the people to achieve the goals and ideals of the nation and state. Attention to the issue of public financial transparency in Indonesia has increased in the last decade. This is caused by fiscal decentralization from the central government to regional governments, as a consequence of regional autonomy which causes changes in the composition of budget expenditures in the central and regional governments.

According to Mahsun in Rahayu et al., (2020) states that Financial Reporting Transparency is the principle of guaranteeing access or freedom for everyone to obtain information regarding maintenance government, namely regarding policies, the process of making and implementing them and the results achieved. One form of accountability in administering government arranged in Law Number 17 of 2003 concerning State Finances and Law Number 32 of 2004 concerning Regional Government is to submit an accountability report in the form of a financial report. Presentation of Financial Reports is one form of Transparency requirement which is a supporting requirement for Accountability in the form of openness (*Openness*) government over public resource management activities (Mardiasmo, in (Yuliani, 2017)). Internal control in government activities is also very necessary to create good performance. Internal control is a process carried out by the board of commissioners, management and other business personnel designed to obtain adequate confidence regarding the achievement of objectives (IAI, 2001) submitted Mukrimaa et al., (2016). In an Organization, Accountability is a factor needed in Implementing Transparency in Regional Government Financial Reporting. Accountability is a form of responsibility carried out by a person or individual for what they do. The government has an obligation to the public to accountable activities that have been carried out for the public, especially in terms of Implementing Financial Report Transparency. Apart from accountability, human resources are also very much needed or have an important role in Implementation of Transparency in Regional Government Financial Reporting. According to Rahayu et al., (2020) Competency is the basis of a person's ability to achieve high performance in completing their tasks.

In Indonesia, transparency will be management finance still very minimal, this is because most local governments still focus on accountability to the Regional Representative Council, not to the community. Like the Phenomenon encountered Through Websites <https://riau.antaranews.com/berita/252093/kades-inhil-jadi-tersangka-korupsi-dana-desa>. Where an individual Village Head or commonly called Village Head in Indragiri Hilir Regency, Riau was named a suspect by Inhil police investigators because he was suspected of committing a criminal act of Corruption of Village Revenue and Expenditure Budget Funds (APBvillage) until billions rupiah. Inhil Police Chief explained that the suspect was the head of the Pelanduk village, Mandah District, Inhil Regency. The suspect is suspected of committing this criminal act of corruption while actively serving as Village Head in the 2020 fiscal year with a budget value of IDR 1,855,173,150. The determination of the suspect has gone through an investigation process by the corruption crime unit (Corruption) in Unit II of the Inhil Police Criminal Investigation Unit on Monday date Last December 06.

Based on the phenomenon explained, the researcher is interested in conducting research again regarding the Influence of Financial Report Presentation, Internal Control, Accountability and Human Resource Competence on the Transparency of Financial Reporting of the Regional Government of Indragiri Hilir Regency. This research is Review of Three study Previous research, namely: Rahayu et al., (2020), The Influence of Human Resource Competency, External Pressure, Organizational Commitment, and Internal Control Systems on the Implementation of Transparency in Regional Government Financial Reporting (Empirical Study of Regional Apparatus Organizations in Rokan Hilir Regency). Furthermore, research by Yuliani, (2017), Influence of Financial Report Presentation, Qualitative Characteristics, Accessibility and Internal Control over Transparency of Regional Government Financial Reports at SKPD Magelang Regency. And finally, research conducted by Budiartini, Luh; Putra, (2021), The Influence of External Pressure, Accountability, Environmental Uncertainty and Internal Control on the

Implementation of Financial Reporting Transparency (Empirical Study on Organization Badung Regency Regional Apparatus).

The difference between this research and previous researchers lies in the place and time/research object. This research took place at the Regional Apparatus Organization of Indragiri Hilir Regency and was timed in 2023. The reason the researcher chose the Regional Apparatus Organization as the sample is because the Regional Apparatus Organization can move widely in various sector and the target is to improve the quality of the good government governance system. And these Regional Apparatus Organizations certainly need things called Presentation of Financial Reports, Internal Control, Accountability and Human Resource Competence.

Problem Formulation

1. Does the Presentation of Financial Reports affect the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency?
2. Does Internal Control have an effect on the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency?
3. Does Accountability influence the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency?
4. Does Human Resource Competency influence the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency?
5. Does the Presentation of Financial Reports, Internal Control, Accountability and Human Resource Competency simultaneously influence the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency?

Research purposes

1. To find out and obtain empirical evidence regarding the influence of the Presentation of Financial Reports on the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency.
2. To find out and obtain empirical evidence regarding the influence of Internal Control on the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency.
3. To find out and obtain empirical evidence regarding the influence of Accountability on the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency.
4. To find out and obtain empirical evidence regarding the influence of Human Resource Competency on the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency.
5. To find out and obtain empirical evidence regarding the influence of presentation Reporting Simultaneous Finance, Internal Control, Accountability and Human Resource Competency on the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency.

2. LITERATURE REVIEW

Theory Agency

Grand Theory The basis for this research is the Agency. Agency theory was first coined by Jensen and Meckling (1976) in Yuliani, (2017). This theory discusses agency relationships where a certain party (*Principal*) delegate work to others (*Agent*) in the form of a cooperation contract called "Nexus Of Contract". Moe (1984) explains the economic concept of public sector organizations using *Agency Theory*. Based on *Agency Theory* It can be described that the relationship between the people and the government can be said to be an agency relationship, namely a relationship that arises because of a contract established by the people (*Principal*) who use the government (*Agent*) to provide services that are in the interests of the people. The people require the government to be accountable for managing the resources entrusted to the government through a periodic financial reporting mechanism.

Financial Management

Definition of Financial Management

Financial management is a process in managing financial activities or operations in an organization, which includes planning, analysis and control of financial activities which are usually carried out by financial managers.

Financial management can also be interpreted as all company activities or activities related to efforts to obtain company funds by minimizing user costs and efforts as well as allocating these funds efficiently to maximize company value, namely the price that potential buyers are ready or willing to pay if a company sells it.

Financial management according to Sundjaja and Barlian (2003) in M. Fauzan and D. Rusdiyanti (2022) explains that financial management is "Management related to duties as a financial manager in a business company. Finance managers actively manage the financial affairs of various types of businesses, whether financial or non-financial, private or public, large or small, profit or non-profit. They carry out various activities, such as budgeting, financial planning, cash management, credit administration, investment analysis and efforts to obtain funds.[1]

The term financial management can be interpreted as good fund management related to allocating funds in various forms of investment effectively as well as efforts to collect funds for investment financing or spending efficiently according to Sartono (2012) in A. Lestari and M. Fauzan (2023) [2]. Although the function of a financial manager in every organization is not necessarily the same, in principle the main function of a financial manager is to plan, seek and utilize various ways to maximize the efficiency of company operations. Financial management is related to 3 activities, namely:

1. Activities using funds, namely activities to invest funds in various assets.
2. Fundraising activities, namely activities to obtain sources of funds, both from internal funding sources and external funding sources of the company.
3. Asset management activities, namely after the funds are obtained and allocated in the form of assets, the funds must be managed as efficiently as possible.

According to (Sartono, 2011) the term Financial Management can be interpreted as good fund management related to allocating funds in various forms of investment or spending efficiently. The implementation of financial management is the financial manager. Although the function of a financial manager in every organization is not necessarily the same, in principle the main function of a financial manager is to plan, search for and utilize various ways to maximize the efficiency of the company's operations

Presentation of Financial Reports

Presentation of Financial Reports is very vital for the Government. According to PP no. 24 of 2005, Financial Reports are a tool for government accountability for its performance. Financial Reports are prepared to provide relevant information regarding the financial position and all transactions carried out by the reporting entity during a reporting period. According to Diamond (2002) in Yuliani (2017), disclosure of this information is a basic element of fiscal transparency and accountability. Presentation of Financial Reports is one form of the need for transparency which is a supporting requirement for accountability in the form of openness (Openness) government on public resource management activities. Government Regulation No. 17 of 2010, the financial reports referred to are Budget Realization Reports, Reports on Changes in Excess Budget Balances, Balance Sheets, Operational Reports, Cash Flow Reports, Equity Change Reports, Notes to Financial Reports.

Financial Report components include Budget Relation Report, Balance Sheet, Cash Flow, Notes on Financial Statements (CALAK). While the Indicator used to measure the Presentation of Financial Statements according to Sumartono and Pasolo (2019) that is Relevant, Reliable, Comparable and Understandable.

Internal Control

According to Mulyadi in Yuliani (2017) said that Internal Control includes organizational structure, methods and measures used to coordinate to safeguard the organization's assets, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies. According to Temalagi, et al (2022) in MELASARI et al., (2022) internal control is a series of activities to ensure that budget management has been carried out in accordance with applicable laws and regulations and has been implemented

with the principles *value for money*. According to BADEWIN and NURDIN (2021) Internal control includes encouragement given to individuals or employees of certain parts of the organization or the organization as a whole so that it runs according to its objectives.

Internal control objectives according to Mukrimaa et al., (2016) is to ensure company management so that: The company's stated objectives can be achieved, financial reports produced by the company can be trusted, Company activities are in line with applicable laws and regulations, Safeguarding company assets. Internal control is used to carry out the execution process by regional/department heads and members in order to achieve goals within the organization Wintari and Suardana, (2018). Internal Control Indicators include Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring.

Accountability

Accountability is a form of responsibility carried out by a person or individual for what they have done. (Amelia 2015, in Patel and Goyena (2019) said that the government has an obligation to the public to be accountable for the activities that have been carried out to the public, especially in terms of implementing financial reporting transparency.

While Accountability is disclosure (*Disclosure*) and conveying information regarding all activities, targets and financial performance such as accountability, presentation, reporting and disclosure to interested parties (Schiavo-Campo and Tomasi, 1999 in Budiartini, Luh; Putra, (2021)). The aim of implementing accountability in financial reporting is to avoid abuse of authority and confirm that activities carried out are in accordance with established regulations.

Types of Accountability According to Mahsun (2006) in Asroel (2016) Namely Vertical and Horizontal Accountability. Meanwhile, the indicators used to measure accountability according to Amelia, in Patel and Goyena, (2019) are: Accountability and Disclosure to interested parties.

Human Resources Competency

According to (Mangkunegara 2012:40, in Rahayu et al., (2020) Human Resource Competencies are competencies related to skills, abilities and personality characteristics that directly influence their performance. Human Resource Competencies are the basis for a person to achieve good performance. higher level in completing their tasks. Human resources who do not have competence will not be able to complete their work efficiently, effectively and economically.

Indicators used to measure competency resource humans according to Hutapea and Nuriana in Rahayu et al., (2020), namely: Knowledge (*Knowledge*), Skills or Expertise (*Skill*), and Work attitude.

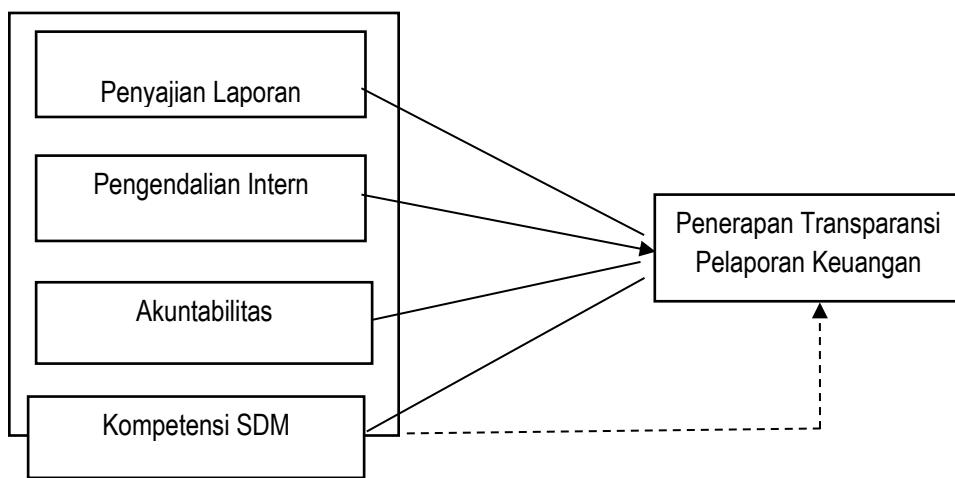
Implementation of Financial Reporting Transparency

According to Mahsun in Rahayu et al., (2020) Financial Reporting Transparency is the principle of guaranteeing access or freedom for everyone to obtain information about government administration, namely about policies, the process of making and implementing them and the results achieved. According to Ermad et al., (2020), In PP no. 71 of 2010 explains that transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly about the government's accountability in managing the resources entrusted to it and its compliance with statutory regulations. Transparency refers to openness information as the key to better governance. According to Damayanti and Hermanto (2018) in MELASARI et al., (2022) transparency is the openness of information in government administration which is a form of the government's commitment to implementing the principles of good governance so as to create a clean and accountable government.

Indicators in Implementing Financial Reporting Transparency according to Ridha and Basuki in Budiartini, Luh; Putra, (2021), namely: Success, Failure, Accurate and Timely, *Input*, *Output*, and *Outcomes*, and Access Stakeholder.

Thinking Framework

Figure 1
Thinking Framework



Independent Variable
Dependent Variable
Information:

→ = Partial Relationship
- - - - - → = Simultaneous Relationship

Hypothesis

H1 : Presentation of Financial Reports influences the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency.

H2 : Internal Control influences the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency.

H3 : Accountability influences the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency.

H4 : Human Resource Competency influences the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency.

H5 : Presentation of Financial Reports, Internal Control, Accountability and Human Resources simultaneously influence the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency.

3. RESEARCH METHODS

Research design

The research design used in this research is research quantitative, where quantitative research can be interpreted as a method research that based on positive philosophy, used to research certain populations or samples, sampling techniques are generally carried out randomly, collecting research instruments, quantitative or statistical data analysis with the aim of testing hypotheses that have been set Sugiyono (2018). The aim of quantitative research is to develop and use mathematical models, related theories and hypotheses with natural phenomena. In this research the independent variables used are Presentation of Financial Reports, Internal Control, Accountability, and Human Resources Competency while the variable used is Implementation Transparency Financial Reporting of the Regional Government of Indragiri Hilir Regency. Or it could be called OPD (Regional Government Organization).

Research Location and Time

This research was conducted at Regional Apparatus Organizations in Indragiri Hilir Regency, Riau Province. The time required for this research ranges from 3 months starting from April to June 2023, starting from conducting a research survey, processing research permits, and data processing.

Population and Sample

According to Sugiyono (2018) in his book entitled Business Research Methods, Quantitative, Qualitative, Combination and R&D Approaches (2018), population in quantitative research is defined as a generalization area consisting of: Objects/Subjects that have certain qualities and characteristics determined by the researcher to be studied. and then draw conclusions. Meanwhile, the sample is a portion of the population.

The population used in this research were finance employees at an OPD company in Indragiri Hilir Regency. Consisting of 33 OPDs obtained through sources <https://data.inhilkab.go.id>.

The sample is part of the number and characteristics possessed by the population, Indrianto and Supomo (2016). The sample used in this research used the method *purposive sampling*. Sampling using this technique with the following criteria:

1. Employees who operate or are directly related to financial records or are also employees of the financial department in the regional government company of Indragiri downstream district.
2. Head of the OPD finance sub-section as the decision maker.
3. Employees who have worked for a minimum of 1 year.
4. Employees who have a minimum of high school/equivalent education.

Data Collection Procedures

The data used in this research was obtained directly from a survey by giving questionnaires to samples that met the criteria. According to Sugiyono (2018), a questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents to answer.

The research scale used is *scale Likert* According to Ghazali (2018). This scale model makes it easier for respondents to answer one of each statement. There are five answers that refer to the scale technique *Likert*:

1. STS (Strongly Disagree)
2. TS (Disagree)
3. KS (Disagree)
4. S (Agree)
5. SS (Strongly Agree)

Operational Definition and Variable Measurement

Presentation of Financial Reports (X1)

Presentation of Financial Reports is very vital for the government. According to PP no. 24 of 2005, financial reports are a tool for government accountability for its performance. Financial reports are prepared to provide relevant information regarding the financial position and all transactions carried out by the reporting entity during a reporting period.

Internal Control (X2)

According to Mulyadi in Yuliani (2017) said that Internal Control includes organizational structure, methods and measures used coordinated to safeguard the organization's assets, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies. If a company's Internal Control is weak, the possibility of errors and fraud is greater. On the other hand, if Internal Control is strong, the possibility of fraud can be minimized.

Accountability (X3)

Accountability is a form of responsibility carried out by a person or individual for what they have done. (Amelia 2015, in Patel and Goyena (2019) said that the government has an obligation to the public to be accountable for the activities that have been carried out to the public, especially in terms of implementing transparency in financial reports

Human Resources Competency (X4)

According to (Mangkunegara 2012:40, in Rahayu et al., (2020)) Human Resource Competencies are competencies related to skills, abilities and personality characteristics that directly influence performance.

Implementation of Financial Reporting Transparency (Y)

According to Mahsun in Rahayu et al., (2020) Financial Reporting Transparency is the principle of guaranteeing access or freedom for everyone to obtain information about government administration, namely about policies, the process of making and implementing them and the results achieved.

Data analysis technique

Technique analysis The data used uses a quantitative research method, namely a research method using a questionnaire to facilitate analysis of the problem being studied. Data analysis using the SPSS program (*Statistical Product and Service Solution*) Version 26 which is a computer application for analyzing statistical data.

4. RESULTS AND DISCUSSION

General description

History of the Establishment of Regional Apparatus Organizations (OPD)

Indragiri Hilir Regency is located in the southern part of Riau Province and is on the east coast of Sumatra Island. It was officially formed on July 14 1965 in accordance with the date of signing of Law Number 6 of 1965. Due to the position of Indragiri Hilir Regency on the east coast of Sumatra Island, this Regency can be categorized as a coastal area. The length of the coastline of Indragiri Hilir Regency is 339.5 Km with a total area of 18,812.94 Km² consisting of a land area of 11,605.97 Km², a public water area of 888.97 Km² and sea waters of 6,318 Km² so that Indragiri Hilir Regency has a water area of around 38.31 km². % of the area with 25 small islands. Geographically, Indragiri Hilir Regency is located at position 000 36' N–1007' South Latitude and 1040 10'–102 32'E.

The formation of the Indragiri Hilir Regency Government was confirmed by Law No. 6 of 1965 in the State Gazette of the Republic of Indonesia Number 9 dated 14 June 1965 with the capital being Tembilahan. In 2005 Region. Administration This regional government consists of 20 sub-districts, 18 sub-districts and 174 villages. In 2014, the number of sub-districts and villages in Indragiri Hilir Regency increased due to village expansion, namely to 197 villages and 39 sub-districts. Administratively, Indragiri Hilir Regency consists of 20 sub-districts with 197 villages and 39 sub-districts.

The research data used in this study is primary data obtained using a list of questions (questionnaire) which was distributed directly by researchers by visiting the offices of each OPD. Researchers distributed 99 questionnaires to 33 OPDs and 69 questionnaires were returned to researchers, so the sample that could be used in this research was 69 respondents. The response rate of respondents (Response rate) in this study is relatively high, namely 69%, which is high Response Rate This was caused by the distribution of questionnaires which were carried out directly, while the questionnaires which were not returned were caused by the busyness of the financial officers/staff who were the respondents in this study.

The following is a brief overview of the recruitment rate (Respon Rate) can be seen in table 1 below:

Table 1. Questionnaire Return Rate

No	Information	Amount	Percentage (%)
1	Number of Questionnaires Distributed	99	100%
2	Number of Returned Questionnaires	69	69.70%
3	Number of Questionnaires Not Returned	30	30.30%

4	Total Questionnaires That Can Be Processed for Final Analysis	69	69.70%
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Data source : Processed primary data, 2023

Research result

Descriptive statistics

Table 2. Descriptive analysis

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
PRESENTATION OF FINANCIAL_REPORTS	69	30	40	34.84	2.893
INTERN_CONTROL	69	18	24	20.71	1.672
ACCOUNTABILITY	69	23	35	30.33	2.821
HR_COMPETENCY	69	11	15	13.30	1.332
FINANCIAL_REPORTING_TRANSPARENCY	69	23	30	26.51	2.380
Valid N (listwise)	69				

SPSS data source 26, 2023

In table 2 it is known that the number of respondents (N) processed in this study was 69 respondents. In variable (X1) Presentation of Financial Reports consists of 8 questions. Respondents had varying answers with a minimum answer value of 30 and a maximum value of 40 with an average answer of 34.84 and a standard deviation of 2,893. Variable (X2) Internal Control consists of 5 questions and has a minimum answer value of 18 and a maximum of 24 with an average of 20.71 and with a standard deviation of 1.672. variable (X3) Accountability consists of 7 questions and has a minimum answer value of 23 and a maximum of 35 with an average answer of 30.33 and a standard deviation of 2,821. variable (X4) Human Resource Competency consists of 3 questions and has a minimum answer value of 11 and a maximum of 15 with an average answer of 13.30 and a standard deviation of 1,332. Variable (Y) Transparency Financial Reporting consists of 6 questions and has a minimum answer value of 23 and a maximum of 30 with an average answer 26.51 and with a standard deviation of 2,380.

Data Quality Test

Validity test

According to Ghozali (2011), validity tests are used to measure the legality or validity of something questionnaire.

Table 3. Validity Test Results of Financial Report Presentation Variables (X₁)

Items/questions to	r count	r table	Sign	Information
1	0,632	0.204	0,000	Valid
2	0,723	0.204	0,000	Valid
3	0,407	0.204	0,000	Valid
4	0,550	0.204	0,000	Valid
5	0,785	0.204	0,000	Valid
6	0,785	0.204	0,000	Valid
7	0,489	0.204	0,000	Valid
8	0,489	0.204	0,000	Valid

Source: SPSS Processed Data 26,2023

Based on table 3 above, it shows the results of the validity test on the Financial Report Presentation variable that the 8 question items used have a calculated $r > r$ table (0.204) or a significance value < 0.05 , this indicates that the questions or indicators are valid.

Table 4. Internal Control Variable Validity Test Results (X₂)

Item/Question To	r Count	r Table	Sign	Information
1	0,607	0.204	0,000	Valid
2	0,795	0.204	0,000	Valid
3	0,696	0.204	0,000	Valid
4	0,656	0.204	0,000	Valid
5	0,480	0.204	0,000	Valid

Source: SPSS Processed Data 26,2023

Based on table 4.4 above, it shows the results of the validity test on the Internal Control variable that the 5 question items used have a calculated $r > r$ table (0.204) or a significance value < 0.05 , this indicates that the questions or indicators are valid.

Table 5. Accountability Variable Validity Test Results (X₃)

Items/questions to	r count	r table	Sign	Information
1	0,662	0.204	0,000	Valid
2	0,578	0.204	0,000	Valid
3	0,647	0.204	0,000	Valid
4	0,801	0.204	0,000	Valid
5	0,489	0.204	0,000	Valid
6	0,792	0.204	0,000	Valid
7	0,391	0.204	0,000	Valid

Source: SPSS Processed Data 26, 2023

Based on table 5 above, it shows the results of the validity test on the Accountability variable that the 7 question items used have a calculated $r > r$ table (0.204) or a significance value < 0.05 , this indicates that the questions or indicators are valid.

Table 6. Validity Test Results of Human Resource Competency Variables (X₄)

Items/questions to	r count	r table	Sign	Information
1	0,677	0.204	0,000	Valid
2	0,863	0.204	0,000	Valid
3	0,725	0.204	0,000	Valid

Source: SPSS Processed Data 26,2023

Based on table 6 above, it shows the results of the validity test on the Accountability variable that the 3 question items used have r count $>$ r table (0.204) or a significance value < 0.05 , this indicates that the questions or indicators are valid.

Table 7. Financial Reporting Transparency Variable Validity Test Results (Y)

Items/questions to	r count	r table	Sign	Information
1	0,585	0.204	0,000	Valid
2	0,766	0.204	0,000	Valid

3	0,464	0.204	0,000	Valid
4	0,736	0.204	0,000	Valid
5	0,753	0.204	0,000	Valid
6	0,736	0.204	0,000	Valid

Source: SPSS Processed Data 26, 2023

Based on table 7 above, it shows the results of the validity test on the Financial Reporting Transparency variable that the 6 question items used have a calculated $r > r$ table (0.204) or a significance value < 0.05 , this indicates that the questions or indicators are valid.

Reliability Test

Table 8. Reliability Test Results

Variable	Cronbach's Alpha	Standard value	Information
Presentation of Financial Reports	0,751	0,600	<i>Reliable</i>
Internal Control	0,661	0,600	<i>Reliable</i>
Accountability	0,742	0,600	<i>Reliable</i>
Human Resources Competency	0,622	0,600	<i>Reliable</i>
Financial Reporting Transparency	0,737	0,600	<i>Reliable</i>

Source: Processed Data SPSS 26, 2023

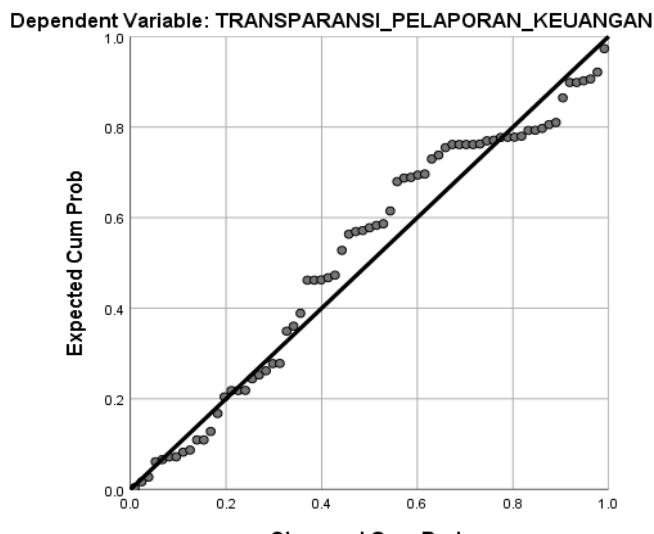
Table 8 shows the values *Cronbach's Alpha* on the variables Presentation of Financial Reports amounting to (0.751), Internal Control amounting to (0.661), Accountability amounting to (0.742), Human Resources Competency amounting to (0.622) and Financial Reporting Transparency amounting to (0.737). It can be concluded that the statements in this questionnaire are reliable because they show that this variable is > 0.6 and none of them is < 0.6 .

Classic Assumption Test Results

Normality test

Figure 2. Normal P-PP Plot

Normal P-P Plot of Regression Standardized Residual



Source: Processed Data SPSS 26, 2023

Based on Figure 2, it can be seen from the graphchart *normal probability plot* above which shows that the point is approaching the diagonal line, not deviating to the right or left. It can be concluded that the distribution of research data is normal.

Multicollinearity Test

Table 9. Multicollinearity Test Results

Model	Coefficients ^a			Collinearity Statistics			
	B	Std. Error	Beta	T	Sa y.	Toleran ce	VIF
						Unstandardize d Coefficients	Stan dard ized Coe fficie nts
1	(Constant)	3.36 9	1.448		2.32 7	.0 03	
	PRESENTATION OF FINANCIAL_REPORTS	.474	.057	.577	8.25 2	.0 00	.248 4.03 8
	INTERN_CONTROL	.599	.054	.140	3.69 0	.0 00	.842 1.18 7
	ACCOUNTABILITY	.610	.031	.410	2.01 2	.0 01	.887 1.12 7
	HR_COMPETENCY	.806	.123	.451	6.53 4	.0 00	.254 3.93 6

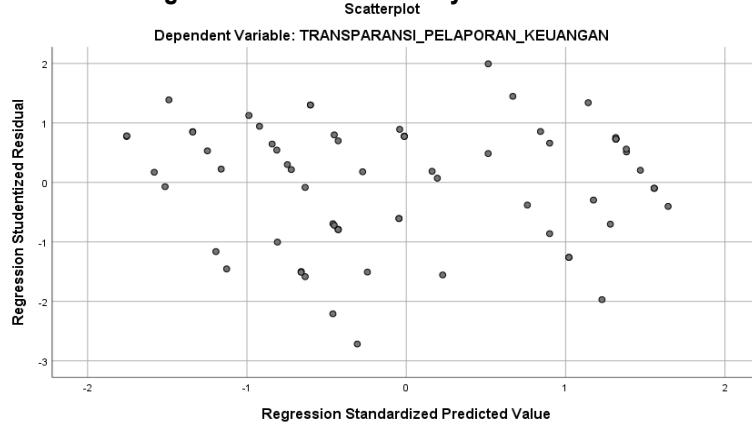
a. Dependent Variable: FINANCIAL_REPORTING_TRANSPARENCY

Source: SPSS Processed Data 26, 2023

Based on table 9 we can see that the value tolerance all independent variables are greater than 0.10 (tolerance >0.10) and VIF value (variance inflation factor) is smaller than 10.00 (VIF <10.00). Mark tolerance for Presentation of Financial Reports 0.248, Internal Control 0.842 Accountability 0.887 and Human Resources Competency 0.254. Mark VIF for Presentation of Financial Reports it was 4.038, Internal Control was 1.187, Accountability was 1.127 and Human Resources Competency was 3.936. Thus it can be concluded that the regression equation model does not contain multicollinearity in this research.

Heteroscedasticity Test

Figure 3. Heteroscedasticity Test Results



Source: SPSS Processed Data 26, 2023

Based on Figure 3, it can be seen that the points are spread randomly both above and below 0 on the Y axis, and do not form a particular pattern. This indicates that there are no symptoms of heteroscedasticity in the regression model of this research, so the data can be continued for the next test.

Hypothesis test

Multiple Regression Test

Table 10. Multiple Regression Test Results

Model	Coefficients ^a			Collinearity Statistics			
	B	Std. Error	Beta	T	Sa y.	Toleranc e	VIF
1	(Constant)	3.36 9	1.448		2.32 7 03		
	PRESENTATION OF FINANCIAL_REPORTS	.474	.057	.577	8.25 2 00	.248	4.038
	INTERN_CONTROL	.599	.054	.140	3.69 0 00	.842	1.187
	ACCOUNTABILITY	.610	.031	.410	2.01 2 01	.887	1.127
	HR_COMPETENCY	.806	.123	.451	6.53 4 00	.254	3.936

a. Dependent Variable: FINANCIAL_REPORTING_TRANSPARENCY

Source: SPSS 26 2023 Processed Data

From table 10 of the Multiple Linear Regression Test above, the Multiple linear regression equation is obtained as follows:

$$Y = 3.369 + 0.474 + 0.599 + 0.610 + 0.806 + E$$

1. Constant value of 3.369, shows the meaning that if the value of X_1, X_2, X_3, X_4 value is 0, then Financial Reporting Transparency will remain at 3.369.
2. The Financial Report Presentation variable has a coefficient of 0.474 and has a positive sign (+). This means that every one percent increase in the Financial Report Presentation causes an increase of 0.474.
3. The Internal Control variable has a coefficient of 0.599 and has a positive sign (+). This means that every one percent increase in Internal Control causes an increase in Financial Reporting Transparency.
4. The Accountability variable has a coefficient of 0.610 and has a positive sign (+). This means that every one percent increase in Internal Control causes an increase in Financial Reporting Transparency.
5. The Human Resources Competency variable has a coefficient of 0.806 and has a positive sign (+). This means that every one percent increase in Internal Control causes an increase in Financial Reporting Transparency.

Partial test (T)

Table 11. Partial Test Results (T-Test)

Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Say.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1	(Constant)	3.369	1.448		2.327	.003	
	PRESENTATION OF FINANCIAL_REPORTS	.474	.057	.577	8.252	.000	.248 4.038
	INTERN_CONTROL	.599	.054	.140	3.690	.000	.842 1.187
	ACCOUNTABILITY	.610	.031	.410	2.012	.001	.887 1.127
	HR_COMPETENCY	.806	.123	.451	6.534	.000	.254 3.936

a. Dependent Variable: FINANCIAL_REPORTING_TRANSPARENCY

Source: SPSS Processed Data 26, 2023

Based on table 11 above, hypothesis testing in this research can be described as follows:

- Presentation of Financial Reports t_{count} amounted to 8,252 while $t_{table}=t_{table}$ 1,669 until $t_{count}>t_{table}$ ($8.252>1.669$) with a significance for the Financial Report Presentation variable of 0.000 rather than a significant level of 0.05 then H_1 accepted so it can be concluded that partially the Presentation of Financial Reports has an effect on Financial Reporting Transparency.
- Internal Control t_{count} amounted to 3,690 while $t_{table}=t_{table}$ 1,669 so $t_{count}>t_{table}$ ($3,690>1,669$) with a significance level for Internal Control of 0.000 rather than a significant level of 0.05, then H_2 accepted so it can be concluded that partially Internal Control has an effect on Financial Reporting Transparency.
- Accountability t_{count} amounted to 2,012 while $t_{table}=t_{table}$ 1,669. Until $t_{count}>t_{table}$ ($2,012>1,669$) with a significance for the Accountability variable of 0.001 rather than a significant level of 0.05 then H_3 accepted so it can be concluded that partially accountability has an effect on financial reporting transparency.
- Resource Competency t_{count} amounting to 6,534 whereas $t_{table}=t_{table}$ 1,669. Until $t_{count}>t_{table}$ ($6,534>1,669$) with a significance for the Accountability variable of 0.000 rather than a significant level of 0.05 then H_3 accepted so it can be concluded that partially Human Resource Competence has an effect on Financial Reporting Transparency.

Simultaneous Test Results (F Test)

Table 12. Simultaneous Test Results (F-Test)

ANOVA						
Model		Sum of Squares	Df	Mean Square	F	Say.
1	Regression	355.426	4	88.857	190.705	.000b
	Residual	29.820	64	.466		
	Total	385.246	68			

a. Dependent Variable: FINANCIAL_REPORTING_TRANSPARENCY

b. Predictors: (Constant), HR_COMPETENCY, INTERN_CONTROL, ACCOUNTABILITY, PRESENTATION_OF FINANCIAL_REPORTS

Data source Processed SPSS 26, 2023

Based on table 12, it can be seen that the anova results (*analysis of varians*) or the F test shows that the value results F_{count} amounting to 190,705 is greater F_{table} = equal to 3.14. From table 4.13 it can be seen that the significance level is 0.000, smaller than the significance level determined at $\alpha = 0.05$. It can be concluded that the variables Presentation of Financial Reports, Internal Control, Accountability and Human Resource Competency together have an influence on Financial Reporting Transparency. H5 accepted.

Coefficient of Determination (R²)

Nilai R² small means the ability of the independent variable to explain the dependent variable is very limited. A value close to one means that the independent variable provides almost all the information needed to predict variations in the dependent variable. The following is a table that explains the results of testing the coefficient of determination (R²):

Table 13. Coefficient of Determination Test Results (R²)

Model Summary ^b				
Mode I	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.961 ^a	.923	.918	.683
a. Predictors: (Constant), HR_COMPETENCY, INTERN_CONTROL, ACCOUNTABILITY,PRESENTATION OF FINANCIAL_REPORTS				
b. Dependent Variable: FINANCIAL_REPORTING_TRANSPARENCY				

Source: SPSS Processed Data 26,2023

From table 13 above it shows that the value *adjust R Square* amounting to 0.918, meaning that the contribution of the variables Presentation of Financial Reports, Internal Control, Accountability and Human Resource Competence together has an influence on Financial Reporting Transparency of 91.8%. Meanwhile, the remaining 9.9% is influenced by other variables not included in this research model.

DISCUSSION

Presentation of Financial Reports (X₁) Influences the implementation of Financial Reporting Transparency

The results of partial data analysis show that the Financial Report Presentation variable influences the implementation of Financial Reporting Transparency by having t_{count} amounting to 8,252 whereas t_{table} amounting to 1,669 until $t_{count} > t_{table}$ with significance for the Financial Statement Presentation variable being greater than 0.000 at the significant level of 0.05, then H₁ accepted so it can be concluded that the Presentation of Financial Reports influences the Implementation of Financial Reporting Transparency. Because the presentation of financial reports is very important in a company or OPD, the presentation of financial reports is a form of accountability where the disclosure of financial report information is a basic element for creating transparency in financial reporting.

This research is not in line with previous research conducted by Yuliani (2017), where the presentation of Financial Reports did not have a positive influence on the Transparency of Regional Government Financial Reports in SKPD Magelang Regency.

Internal Control (X₂) Influences the implementation of Financial Reporting Transparency.

The results of partial data analysis show that the Internal Control variable has an influence on the implementation of Financial Reporting Transparency by having t_{count} amounting to 3,690 whereas t_{table} amounting to 1,669 until $t_{count} > t_{table}$ with the significance for the Internal Control variable being greater than 0.000 at the significance level of 0.05, then H₂ accepted so that it can be concluded that Internal Control influences the implementation of Financial Reporting Transparency. Internal control is one way to build and maintain the legitimacy of community members regarding performance in the The better the government, the internal control implemented within the Regional Apparatus Organization (OPD) environment in Indragiri Hilir district in carrying out the company structure, the higher the transparency of financial reporting will be.

This research is not in line with previous research conducted by Budiartini, Luh; Putra, (2021), where

internal control does not have a significant influence on the implementation of financial reporting transparency (empirical study of regional apparatus organizations in Bandung Regency).

Accountability (X₃) Influences the implementation of Financial Reporting Transparency.

The results of partial data analysis show that the Accountability variable influences the implementation of Financial Reporting Transparency by having t_{count} amounted to 2,012 while t_{table} amounting to 1,669 until $t_{count} > t_{table}$ with the significance for the Accountability variable being 0.001 greater than the significance level of 0.05, then H₃ accepted so that it can be concluded that Accountability influences the implementation of Financial Reporting Transparency. In an OPD environment, accountability is the obligation to convey accountability or explain the performance carried out in government agencies to parties who have the right or authority to ask for information or accountability, especially in the preparation of financial reports. The more accountable the financial reports are, the more transparent the financial reports will be.

This research is in line with previous research conducted by Patel and Goyena (2019), where Accountability has a positive influence on the Implementation of Financial Reporting Transparency (Empirical Study of Regency and City Regional Apparatus Organizations in the Special Region of Yogyakarta).

Human Resources Competency (X₄) Influences the implementation of Reporting Transparency Finance.

The results of partial data analysis show that the human resource competency variable has an influence on Financial Reporting Transparency by having t_{count} amounting to 6,534 whereas t_{table} amounting to 1,669 until $t_{count} > t_{table}$ with significance for the human resource competency variable being greater than 0.000 at the significance level of 0.05, then H₄ accepted so that it can be concluded that Human Resource Competence influences the implementation of Financial Reporting Transparency. Competency is the basis of a person's ability to achieve high performance in completing their tasks. Human resources who do not have competence will not be able to complete their work efficiently, effectively and economically. With human resource competence, time for preparing financial reports in the OPD environment will be saved. This is because human resources already have knowledge and understanding of the things that must be done, so that the financial reports prepared can be completed and presented on time and transparently.

This research is in line with previous research conducted by Rahayu et al., (2020), where Human Resource Competency Influences the Implementation of Transparency in Regional Government Financial Reporting. Empirical Study of Regional Apparatus Organizations in Rokan Hilir Regency.

Presentation of Financial Reports, Internal Control, Accountability and Human Resource Competency Simultaneously Influence the Implementation of Financial Reporting Transparency.

The results of simultaneous data analysis show that the variables Presentation of Financial Reports, Internal Control, Accountability and Human Resource Competence have an influence on Financial Reporting Transparency by having f_{count} 190,705 whereas f_{table} of 3.14 and a significant level of 0.05 so that Financial Report Presentation, Internal Control, Accountability, Human Resource Competency together have a significant effect on Financial Reporting Transparency, so that H₅ is accepted. This means that if tested together, the variables Presentation of Financial Reports, Internal Control, Accountability, Human Resource Competency have an influence on the implementation of Financial Reporting Transparency. Coefficient of determination test (R^2) is 0.918, meaning that the contribution of the variables Presentation of Financial Reports, Internal Control, Accountability and Human Resource Competence to the implementation of Financial Reporting Transparency is 91.8%. Meanwhile, the remaining 9.9% is influenced by other variables not included in this research model.

This research is not in line with previous research conducted by Yuliani (2017), where the presentation of financial reports did not have a positive influence on the implementation of transparency in regional government financial reporting in SKPD Magelang Regency. then this research is also not in line with research conducted by Budiartini, Luh; Putra, (2021), where research results show that internal control does not have a significant influence on the implementation of financial reporting transparency (empirical study on Badung Regency Regional Apparatus

Organizations). However, this research is in line with previous research conducted by Patel and Goyena (2019), where Accountability has a positive influence on the Implementation of Financial Reporting Transparency (Empirical Study of Regency and City Regional Apparatus Organizations in the Special Region of Yogyakarta). And further research by Rahayu et al., (2020), where Human Resource Competence influences the implementation of Financial Reporting Transparency (Empirical study on Regional Apparatus Organizations in Rokan Hilir Regency).

5. CONCLUSION

Based on the discussion in the previous chapter, the conclusions are as follows:

1. Presentation of Financial Reports influences the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency. Because the presentation of financial reports is a form of accountability where the disclosure of financial report information is a basic element for creating transparency in financial reporting. So H_1 accepted.
2. Internal Control influences the implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency. Because internal control is one way to build and maintain the legitimacy of citizens regarding performance in government, the better the internal control implemented within the Regional Apparatus Organization (OPD) environment in Indragiri Hilir district in carrying out the company structure, the higher the reporting transparency will be. So H_2 accepted.
3. Accountability Influences the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency. Because the higher the accountability in financial reports, the higher the implementation of financial reporting transparency. So it can be concluded that H_3 accepted.
4. Human Resource Competency Influences the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency. Because competency is the basis of a person's ability to achieve high performance in completing their tasks. Human resources who do not have competence will not be able to complete their work efficiently, effectively and economically. With human resource competence, time for preparing financial reports in the OPD environment will be saved. So H_4 accepted.
5. Presentation of Financial Reports, Internal Control, Accountability and Human Resource Competency Simultaneously Influence the Implementation of Transparency in Financial Reporting of the Regional Government of Indragiri Hilir Regency. This means that if tested together, the variables Presentation of Financial Reports, Internal Control, Accountability, Human Resource Competency have an influence on the implementation of Financial Reporting Transparency. Coefficient of determination test (R^2) is 0.918, meaning that the contribution of the variables Presentation of Financial Reports, Internal Control, Accountability and Human Resource Competence to the implementation of Financial Reporting Transparency is 91.8%. Meanwhile, the remaining 9.9% is influenced by other variables not included in this research model. So H_5 accepted.

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