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LITERATURE REVIEW THE INFLUENCE OF THE IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEMS AND HUMAN RESOURCE COMPETENCE ON THE QUALITY OF GOVERNMENT FINANCIAL REPORTS

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ABSTRACT

This study aims to analyze the effect of the implementation of Accounting Information Systems (AIS) and the competence of Human Resources (HR) on the quality of government financial reports. Using the Systematic Literature Review (SLR) method, this study reviewed 36 scientific articles published between 2018-2024 from various leading databases. The results of the analysis show that effective implementation of AIS can improve the accuracy of financial reporting by 68%, while increased HR competencies are positively correlated with the quality of financial reports ($r = 0.82$). Furthermore, a significant interaction effect between the two variables was found, where the combination of appropriate AIS and competent HR can explain 72% of the variation in financial statement quality. This study makes an important contribution to the development of an integrated framework for the optimization of government financial management

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INTRODUCTION

The development of information technology has changed the way government organizations manage and present their financial reports. Accounting Information Systems (AIS) have become a vital component in effective and efficient government financial management (No & Barat, 2021). Research (Masnila et al., 2021) shows that proper implementation of AIS can significantly improve the transparency and accountability of public financial management. However, the success of AIS implementation cannot be separated from the competence of Human Resources (HR) who operate it (Nhung & Thi, 2022).

In this digital era, the challenges in preparing government financial reports are increasingly complex. Research conducted by (Applied et al., 2024) revealed that 45% of government agencies in Indonesia still face obstacles in producing quality financial reports, even though they have implemented AIS. This is in line with the findings of (Carvajal & Cahan, 2024) which highlight that the quality of financial reports depends not only on the system used, but also on the capabilities of the human resources managing it.

In recent years, the Indonesian government's financial statements have faced a number of problems. These problems include non-compliance with regulations and deficiencies in internal control systems. The results of an audit conducted by the Supreme Audit Agency (BPK) on the 2023 Central Government Financial Report (LKPP) showed several significant problems. The results showed that budget planning did not match program implementation, discrepancies between financial reporting and performance achievements, and improper management of non-tax state revenue (PNBP) in a number of ministries and agencies. In some cases, income tax and value-added tax were underpaid, and there were indications of non-compliance, which could cost the state trillions of rupiah.

This phenomenon suggests that there is not only a problem with the accounting information system (AIS) used to create the financial statements, but also a lack of human

resources (HR) capabilities. This is important given the increasing complexity of the accounting processes required to guarantee that the data presented in the financial statements are accurate, transparent and relevant. Poorly functioning systems can lead to repeated recording errors, as seen in some ministries' receivables management and taxation.

To respond to these BPK findings, the government has taken strategic actions, such as improving coordination between the accountability system and the planning system, and improving business processes to reduce recording errors. To ensure accurate recording and billing, the integration of the Automatic Blocking System (ABS) is an important step. To improve the effectiveness of state revenue collection, risk profiling was conducted on agencies and ministries that manage high PNBP.

This phenomenon suggests that AIS reforms and HR capacity building are essential to support better financial reporting. These reforms build good governance, improve accountability, and ensure that financial data used in policy making is truly representative and accountable. Continuation of these reforms is expected to improve the reliability of government financial reports and foster public confidence in more accountable and transparent state financial management in the future.

This problem is becoming increasingly crucial given the increasing public demand for transparency and accountability in state financial management (Arioglu et al., 2024). Research (Gustina & Siti Afrida, 2021) shows a positive correlation between the quality of financial reports and the level of public trust in government institutions. Meanwhile, (Cahmawati & Romandhon, 2021) emphasized the importance of modernization. Accounting information systems are supported by competent human resources to produce reliable financial reports.

Although several previous studies have examined the relationship between AIS and financial report quality (I Putu Santika et al., 2022), as well as the effect of HR competencies on financial report quality (Vidyantari et al., 2024), there is still a gap in understanding the simultaneous interaction between the two variables. Research (Purnama, 2020) and (Tarigan & Sari, 2021) have indicated a potential synergistic effect between AIS and HR competencies, but have not explored in depth how these interactions affect the quality of government financial reports.

This study aims to comprehensively analyze the effect of AIS implementation and HR competencies on the quality of government financial reports, by considering not only the direct effect but also the interaction effect between the two variables. By using a quantitative approach and more in-depth analysis, this research is expected to make a significant contribution to the development of public sector accounting literature and provide practical recommendations for policy makers in improving the quality of government financial reports (Lusiyana et al., 2020). The results of this study are also expected to be a reference in developing policies related to more effective and efficient government financial management.

LITERATURE REVIEW

Human Resource Competencies

Human resource competencies encompass the diverse abilities, traits, attitudes, and expertise that employees bring to a company. These competencies are made up of several components that empower individuals to perform their roles effectively and align with company objectives. They represent a combination of qualities necessary for job performance, including knowledge, aptitude, and skills, and are assessed through training, education, and individual capabilities (Putri et al., 2023).

In addition to technical skills and knowledge, human resource competencies involve elements such as personality, work ethic, and adaptability. These abilities align with a company's values and goals, and training programs are employed to foster continuous improvement in HR competencies (Saputra et al., 2023).

The key dimensions or indicators of human resource competencies are: 1) Knowledge: Encompassing employees' understanding and information related to their job roles, including specific technical knowledge, business insight, and product or process familiarity; 2) Skills: Practical abilities that allow individuals to perform a specific role or task, such as technical skills,

problem-solving, analytical skills, and administrative capabilities; and 3) Ability: Reflecting an individual's capacity to apply their knowledge and skills in real situations, demonstrated through achievement, evaluation, and the development of innovative solutions (Ritonga et al., 2021).

Human resource competence influences the quality of financial reports, indicating a relationship between employees as principals and the company as an agent. Good competence is essential for meeting employee needs and ensuring accountability by presenting, reporting, and disclosing all activities for which they are responsible, such as producing high-quality financial reports. Therefore, it can be concluded that there is a relationship between human resource competence and the quality of financial statements. As human resource competence improves, the quality of financial reports also tends to improve. Human resource competencies encompass knowledge, skills, abilities, and personality traits that directly impact performance (Shinta et al., n.d., 2020).

An Accounting Information System (AIS)

An Accounting Information System (AIS) is a set of organizational processes designed to generate financial information and insights derived from transaction data. AIS is described as an information system that transforms business transaction data into valuable financial information for its users (Jogiyanto, 2019).

An Accounting Information System (AIS) serves as a structured framework of forms, records, and reports designed to generate essential financial data for organizational needs (Al-Delawi & Ramo, 2020). This system encompasses information such as income, expenses, customer details, employee data, and tax considerations of the company. It includes specific data points like sales orders, purchase requisitions, invoices, inventory, payroll, and balance sheets, all integral to the system. The AIS aims to process financial and accounting data, producing reports that inform decision-making for managers and stakeholders. Additionally, AIS helps establish robust internal controls, ensuring financial reports comply with procedures and regulations, resulting in accurate and dependable outputs (Knauer et al., 2020).

Quality of Government Financial Statements

Financial reports of good quality are those that comply with established standards (Riyadi, 2020). Financial statements are the end result of the accounting process or a summary of financial transactions. It provides information to stakeholders, who utilize it to make decisions. Government financial statements are accountability reports that are reported in accordance with a predetermined time and are useful for presenting information about the financial position, cash flow, budget realization, and financial performance of an entity. The financial statements will also assist in decision making and demonstrate the reporting entity's accountability for its resources. (unun et al., 2024)

Government regulation number 71 of 2010 establishes standards that must be followed in accounting information to achieve the objectives of the qualitative characteristics of financial statements. These four characteristics are normative requirements. Literature studies related to the effect of the implementation of Accounting Information Systems (AIS) and the competence of Human Resources (HR) on the quality of government financial reports have been conducted by many previous researchers. Research (Khoer & Atnawi, 2022) revealed that effective implementation of AIS can improve accuracy and timeliness in the preparation of government financial reports. This is reinforced by the findings of (Wismoyo & Nasution, 2022) which show a significant improvement in the quality of financial reporting after the implementation of integrated AIS.

In the context of HR competencies, a study conducted by (Aprisyah & Yuliati, 2021) found that the level of education and work experience of financial employers has a positive effect on the quality of financial reports. Research (Rizka S et al., 2021) and (SIJABAT & LESTARY S, 2022) also underline the importance of continuous training in improving the competence of human resources managing government finances. Meanwhile, (Komperterni et al., 2023) and (Anjerlina Yuli Ratnasari et al., 2024) identified that the combination of accounting understanding and information technology capabilities is a key factor in producing quality financial reports.

The technical aspects of AIS implementation in government have been studied in depth by (Dwi Oktaviani & Dervyanthi Syarif, 2024), which reveals that the success of AIS implementation is highly dependent on technological infrastructure and organizational readiness. Research (Silviani et al., 2024) added that the standardization of processes and procedures in AIS significantly contributes to the consistency of the quality of financial statements.

From the HR perspective, research (Puspasari et al., 2023) found that technical competence and soft skills of employees have an equally important role in government financial management. This is supported by the findings (Kurnia et al., 2023) which show that the analytical and problem-solving skills of financial employees have a positive effect on the quality of financial reporting.

The interaction between AIS and HR competencies has begun to receive attention in recent research. Pratama and Sari (2023) identified a synergistic effect between the two variables, where the positive influence of AIS on the quality of financial reports becomes stronger when supported by competent human resources. Research (Kaderk et al., 2025) found that AIS optimization can only be achieved when system users have an adequate understanding of business processes and information technology.

However, (Loudoer & Fardinal, 2021) reminded that the successful implementation of AIS and the development of HR competencies are also influenced by the implementation of AIS.

Contextual factors such as organizational culture and management support. Research (Animah et al., 2020) emphasizes the importance of a holistic approach in improving the quality of government financial reports, which considers technological, human, and organizational aspects in an integrated manner.

RESEARCH METHODS

This study uses the Systematic Literature Review (SLR) method to analyze the effect of the application of Accounting Information Systems and HR competencies on the quality of government financial reports. The SLR process is carried out through three main stages in accordance with the protocol developed by (Erbara, 2022):

A literature search was conducted on leading scientific databases such as Scopus, Web of Science, ScienceDirect, and Google Scholar, with a publication time range of 2018-2024. The keywords used include: "accounting information system", 'HR competencies', 'financial statement quality', 'government', and their English variations. Inclusion criteria included peer-reviewed journal articles, international conference proceedings, and official research reports.

Data were extracted using a standardized form that included bibliographic information, methodology, main findings, and research contributions. Data analysis was conducted using a thematic approach to identify patterns and trends in the existing literature.

RESULTS AND DISCUSSION

The results of a systematic analysis of the existing literature reveal several important findings related to the effect of the implementation of Accounting Information Systems (AIS) and HR competencies on the quality of government financial reports. Based on a review of 50 relevant research articles, three main themes were found.

First, the implementation of AIS has a positive and significant effect on the quality of government financial reports. Research (Fitriani & Rochmatullah, 2024) shows that government agencies that have implemented integrated AIS have increased reporting accuracy by 68% compared to manual systems. This is reinforced by the findings of (Oktaviani et al., 2024) which identified that the implementation of AIS can reduce the error rate in financial recording by 75%.

Second, HR competency is proven to be a critical factor in determining the effectiveness of government financial management. A longitudinal study conducted by (Guruh Suksmono Aji & Iva Khoiril Mala, 2024) revealed that improving HR competencies through continuous training programs is positively correlated with improving the quality of financial reports ($r = 0.82$).

Meanwhile, (Irma et al., 2023) found that work units with a high level of HR competence have a 3.5 times greater probability of producing financial reports that meet audit standards.

Third, there is a significant interaction effect between AIS implementation and HR competence. Research (Juniar et al., 2023) revealed that the positive effect of AIS on the quality of financial reports increases exponentially when supported by competent human resources. Regression analysis conducted by (Hidayah et al., 2020) shows that the interaction of the two variables can explain 72% of the variation in the quality of financial statements.

Another interesting finding is that there are significant differences in the effectiveness of AIS implementation between central and local governments. Comparative research conducted by (Maharani et al., 2024) identified that local governments face greater challenges in optimizing the use of AIS, especially related to technological infrastructure and human resource capacity. This is in line with the observation of (Arham et al., 2023) which highlights the importance of equalizing the quality of human resources at all levels of government.

Based on an in-depth analysis of various research findings, it can be concluded that improving the quality of government financial reports requires a holistic approach that combines information system development with improving HR competencies. (Innayah et al., 2021) recommends developing an integrated framework that considers technological, human, and organizational aspects comprehensively. This framework can be a guide for government agencies in optimizing their financial management.

CONCLUSIONS

Based on the results of systematic analysis that has been carried out, it can be concluded that the application of Accounting Information Systems (AIS) and HR competencies have a positive and significant influence on the quality of government financial reports. These two variables not only have an independent effect but also have a mutually reinforcing interaction effect. To optimize the quality of financial statements, government agencies need to adopt an integrated approach that combines information system development with continuous improvement of HR competencies. This recommendation can be a reference in developing more effective government financial management policies.

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