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Financial Management Information System, Human Resource Competency and Financial Statement Accountability: A Case Study in Indonesia

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Abstract

This study aims to examine the effect of variables of financial management information systems, organizational culture, and human resource competence on the accountability of village government financial reporting. The sample was 65 villages in the two districts using a simple random sampling technique. To analyze the data of this research, multiple regression analysis was conducted. The results showed that organizational culture as a differentiator in the two districts, namely financial management information systems, organizational culture, and human resource competence has a significant positive effect on accountability in preparing village government financial reports in Tabanan Regency. Meanwhile, organizational culture does not have a significant influence in Badung Regency, this is because each village government has a different work culture. In the Tabanan regency, we use local culture as the basis for organizational culture, while in the Badung regency it can be examined between organizational culture and it is carried out differently, which indicates that no one organizational culture type is superior to other types. This means that all types can move in line with and hand-in-hand based on how and when organizational goals are to be realized.

Keywords: Management Information Systems, Organizational Culture, Human Resources, Financial Reports, Accountability

JEL Classification Code: O15, G23, M14

1. Introduction

The management of village finances needs to be considered and adhered to by the general principles of village financial management, namely, village finances must be managed in an orderly manner, obeying laws and regulations, and must be transparent, accountable, and participatory by paying attention to the principles of justice, appropriateness, and must benefit the village community. However, with the large amount of funds flowing into the village, it is necessary to closely monitor and very demand accountability to avoid all forms of injustice and loss. As happened in several villages, especially in Bali Province, village funds were used for personal gain by individual government officials, such as in Dauh Puri Kelod Village, West Denpasar District, which involved the village head. The second case occurred in Baha Village, Badung Regency, with the perpetrator, namely the village head, with a total state loss of up to one billion rupiahs (Saputra et al., 2019). In this case, a qualified village government apparatus competence is needed. In addition to the competence of the apparatus, a good village government financial management information system framework is needed in village financial management, so with the development of a management information system and organizational culture, it is hoped that the economic and social goals of village government can be achieved (Klimach et al., 2018). Apparatus competence with less understanding of accounting leads to unprofessional financial management so that there is potential for errors, whether intentional or unintentional. This indicates that management information systems and apparatus competence must work together to

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create accountable and transparent financial reports so that they can be trusted by the public (Bromley & Orchard, 2015). However, in its implementation, mistakes or not being right on target in village financial management can be suppressed through various methods, namely by applying organizational culture to serve as guidelines for performance and at the same time increasing accountability (Sæbø et al., 2018; Sanusi et al., 2015).

A financial management information system or financial information system is a system that collects and processes all financial data into information needed by interested parties as a basis for financial decision making (Chen et al., 2019; DeLone & McLean, 1992). The financial information system is part of a management information system, a combination or collection of several financial subsystems that are interrelated and connected in the same network to produce corporate financial information (Nahar & Zulkeppeli, 2015; Naukoko, 2014). Financial information systems are often needed to solve problems that arise in companies, especially financial problems. The concept of a financial management information system that develops in village government based on the concept of corporate financial information produced must be of high quality so that this information can have maximum benefits that can be relied on as a basis for decision making (Barrainkua & Espinosa-Pike, 2018; Zimmerman, 2001). Prudence in financial management is associated with a healthy financial attitude and positive financial behavior because it facilitates a person to spend cautiously, understand the financial choice, and have self-control over his or her financial situation, particularly in decisions over savings, credit management, or any day-to-day financial transactions (Aydin & Akben, 2019; Bakar & Bakar, 2020). Financial attitude is an understanding that helps individuals to be rational and increasing confidence in financial management. The existence of human resource competence and financial attitude in cooperative financial management also requires coordination between cooperative financial management parties so that synchronization and good and appropriate cooperation arrangements for using finance in cooperatives are needed (Atmadja et al., 2021).

It takes a strong concept that becomes the basic foundation in improving the economy, namely the financial management information system. This foundation can be built in accordance with the local wisdom of the local community or through a philosophical concept that is believed by the community (Uzun & Kilis, 2020). Morality often determines the implementation of policies according to goals and expectations, so that in this study, it is positioned as a moderator (Bromley & Orchard, 2015; Carroll & Meeks, 1999). The morality of the village apparatus often influences decisions made by the village. The bad morality that is owned by the village government is often a frightening thing and leads to acts of breaking the rules, so it is very important for village officials to have good morality and commitment and is supported by the belief in financial management information systems as well as good governance and capability. Sufficient competence can achieve accountability in preparing village financial reports (Bromley & Orchard, 2015; Bustaman et al., 2018). Based on the description above, this study aims to examine the effect of financial management information systems, organizational culture, and human resource competence on village financial management's accountability moderated by apparatus morality.

2. Literature Review

Agency theory is based on the assumption that individuals will act according to their interests. In agency theory, there is an agency relationship in the form of a contract between the principal and the agent to perform services on behalf of the principal, which involves the delegation of decision-making authority to the agent (Bouckova, 2015). Information asymmetry is the main problem in the relationship between the principal and agent, so the problem is the inaccuracy of financial reporting or, in this case, is the preparation of budget realization reports as a form of accountability for the use of village funds (Jensen, 1986; Jensen & Meckling, 1976; Ross, 1973). A financial information system is an information system designed to provide information about the flow of money for users throughout the company. The financial information system is part of the management information system used to solve a company's or organization's financial problem (Klimach et al., 2018; Liew, 2019).

In general, the financial information system has an income system consisting of a data processing subsystem supported by an internal audit subsystem that provides internal data and information (Barton, 2011; Nahar & Zulkeppeli, 2015). The government usually has internal staff auditors or government internal financial supervisors responsible for maintaining the integrity of the company's financial system (Hallwright & Handmer, 2019; Naukoko, 2014). The financial management information system is a series of manuals and applications that integrate all financial management processes starting with budget planning, budgeting, and financial reporting. Financial information systems have 3 main tasks: (1) identify future cash needs, (2) assist in obtaining these funds, and (3) control their use (Bowrin, 2004; Rai et al., 2002). The management information system has a significant effect on financial statements' accountability (Klimach et al., 2018; Stefan-Duicu & Stefan-Duicu, 2015). Building a good information system is very important in both public and private organizations (Barton, 2011; Klimach et al., 2018). Then the hypothesis that can be built is:

H1: *The financial management information system has a significant positive effect on accountability.*

Culture is a basic concept in anthropology; the concept of culture that is applied in organizations, namely: Holistic Perspective. This Perspective views culture as patterned ways of thinking, using feelings and reactions. The variable perspective is centered on how culture is expressed. The cognitive perspective confirms the ideas, concepts, blueprints, beliefs, values, and norms of "organized knowledge" that exist in people's minds to understand reality (Jayawarsa et al., 2020; Kaihatu, 2006; Wang et al., 2020). The cultural reality in organizations will always go hand in hand with these three criteria and everyone, including those who are not in the organization, even when observing whether organizational culture is carried out in both corporate and government organizations (Gregory & Halff, 2013; Mann & Wüstemann, 2010; Mantzari & Georgiou, 2019). But one thing that must be agreed upon is that making organizational culture a foothold can certainly lead regional governments and their governments, including their people, to have competitiveness standards recognized at the national level. Organizational culture has a significant positive effect on financial management accountability. So that in general, organizational culture becomes a guideline for the behavior of government officials in carrying out service tasks to the community (Hendri et al., 2020; Lutfillah et al., 2015). Besides, an organizational culture that adopts the local culture of the community will be easier to implement in work to achieve good performance (D'Agostino, 2017; Kelly & Earley, 2009; Kirana et al., 2015; Lestari et al., 2017). So based on this description, a hypothesis can be formulated:

H2: *organizational culture has a significant positive effect on financial reporting accountability.*

Eventually, the performance of the enterprise is a result of a very complex and diverse collection of factors and practices. It can't be improved by one or two things, therefore companies are already doing a lot for the performance of an enterprise (Khan et al., 2020). Human resources referred to in this study are competent human resources. Human resource competencies are competencies related to knowledge, skills, abilities, and personality characteristics that directly affect their performance (Hendri et al., 2020). Human resource competence can be influenced by one's beliefs and values, skills, experience, characteristics, motivation, emotional issues, intellectual abilities, and organizational culture (Khanifah et al., 2017; Atmadja et al., 2021).

Competence is defined as the basic abilities and quality of work needed to do a job well. Local government officials' competence means the abilities that an apparatus must-have in the form of knowledge, skills, attitudes, and behaviors required in carrying out their duties (Atmadja & Saputra, 2018; Chang et al., 2019). The apparatus referred to in this research is the village government, which consists of the village head who is assisted by his apparatus (Farooqui & Nagendra, 2014). The village government is a traditional symbol rather than a village community unit. Apparatus competence has a significant influence on financial reporting accountability in a company or organization (Saputra et al., 2019). Competence is important to research because it leads to individuals and organizations' ability to implement corporate or government governance (Kim et al., 2019; Skorková, 2016). Government officials as educated human resources have a significant effect on the transparency and accountability of government financial reports (Atmadja & Saputra, 2018; Farooqui & Nagendra, 2014; Kim et al., 2019). Based on the results of previous research, the following hypothesis can be built:

H3: *Human resource competence has a significant positive effect on the accountability of financial statements.*

Accountability in a narrow sense can be understood as a responsibility that refers to who the organization (or individual workers) is responsible for and for what the organization (individual workers) is responsible for (Bustaman et al., 2018), in a broad sense, accountability can be understood as the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are the principal's responsibility who has the right and authority to ask for this accountability (Karmawan, 2017; Rahayu et al., 2015; Williams, 2015). Accountability means accountability by creating supervision through the distribution of power in various government agencies to reduce power buildup while creating conditions for mutual supervision (Kosec & Wantchekon, 2018). The conceptual framework of public accountability can be built based on four components: a performance measurement system, a financial reporting system, the implementation of public sector audits, and a well-functioning public accountability channel (Ellwood & Newberry, 2007).

Management morality has a significant negative effect on the tendency of accounting fraud. This means that the higher the morality of management, the lower the tendency for accounting fraud, or the higher the management morality stages, the more management pays attention to broader and universal interests than just company interests, especially personal interests. Morality is a guideline that an individual or group has regarding what is right and wrong based on moral standards (Euchner et al., 2013). Morality can come from a source of tradition or custom, religion, or an ideology, or a combination of several sources (Balan & Knack, 2012; Stets & Carter, 2011). Therefore, based on previous research, it is stated that morality successfully moderates the relationship between information systems and individual behavior on financial statement accountability (Carroll & Meeks, 1999; Kurniawan & Azmi, 2019; Merawati & Mahaputra, 2017).

Individual behavior can be defined as a culture in the organization. This assumption is based on that organizational culture has the same identity as the guidelines for behaving in an organization or company (Horton & Wanderley, 2018). Furthermore, other research states that the government apparatus's quality is highly dependent on the morality it has to meet the demands of government performance (Atmadja & Saputra, 2018; Hendri et al., 2020; Saputra et al., 2019; Skorková, 2016). This can be interpreted that the quality of the apparatus or the apparatus's competence with accountability moderated by morality will increasingly show the performance of increasingly competent financial reporting (Bustaman et al., 2018; Saputra et al., 2019). Thus, the following hypothesis can be formulated:

H4: *Morality moderates the influence of financial management information systems, organizational culture, and human resource competence on accountability.*

3. Methodology

This study examines the effect of financial management information systems, organizational culture, and human resource competence on village financial management's accountability with morality as a moderator. The research design used in this study was a survey research design. Research on the influence of financial management information systems, organizational culture, and human resource competence on the accountability of village government financial reports with morality as moderating will be conducted in Tabanan and Badung regencies, Bali-Indonesia. This study's population was village heads who received village funds - 133 villages in Tabanan district and 46 villages in Badung district, so the total population was 179 villages, and therefore, the sample was 65 village heads. The sampling technique used in this study was random sampling. To test the hypothesis carried out in this study, multiple regression analysis model is used, with an interaction test called Moderated Regression Analysis (MRA).

4. Results and Discussion

The number of villages in Tabanan Regency is 133 villages and in Badung Regency is 46 villages, so the total population is 179 villages. Based on the random sampling used, the questionnaire was sent to 65 villages randomly. Based on the results of the Shapiro-Wilk test, the significance value (Prob > z) = 0.65973 > 0.05 (alpha) was obtained. Therefore, it was decided to accept H0, and it was said that the residuals were normally distributed (see Table 1).

The heteroscedasticity test that aims to detect if there is a non-constant distribution of error variations between one observation and another, is carried out using the Cook-Weisberg test heteroskedasticity testing facility. If the significance value (Prob > chi2) > 0.05 (alpha), the regression model does not have heteroscedasticity symptoms (see Table 2).

Table 1: Shapiro-Wilk *W* Test for Normal Data

Variable	Obs	*W*	*V*	*z*	Prob > *z*
res	65	0.81814	6.208	3.798	0.65973
H0: The residuals are normally distributed.					
H1: The residuals are not normally distributed.					

Table 2: Breusch-Pagan / Cook-Weisberg Test for Heteroskedasticity

H0: Constant Variance Variables: Fitted Values of *y*	
chi2(1)	35.94
Prob > chi2	0.0000

Table 3: Multicollinearity Test

Variable	VIF	1/VIF
X1	3.79	0.263519
X1M	2.96	0.338012
X2	2.63	0.379786
X2M	1.89	0.530387
M	1.31	0.765923
X3M	1.13	0.882834
X3	1.09	0.920883
Mean VIF = 2.11		

The table states that the null hypothesis can be rejected, and the variation in error in the model used in the study contains heteroscedasticity symptoms. To overcome this heteroscedasticity symptom, the robust option in STATA will be used in the regression. This option will make the standard error generated from the regression to be robust so that the bad effects of heteroscedasticity symptoms can be avoided and will not significantly affect the results of the estimates made.

A multicollinearity test that aims to detect if there is a significant relationship between the independent variables, is carried out using the correlation matrix facility in STATA.

If the value of VIF > 10, then there is multicollinearity, and if VIF < 10, then there is no multicollinearity. So based on the multicollinearity test table above, it is concluded that multicollinearity does not occur (see Table 3).

Table 4: Data Analysis Results of Tabanan and Badung Districts

	Coefficient	Probability
X1 >Y	0.4726364	0.044
X2 >Y	0.4774899	0.015
X3 >Y	0.1721077	0.017
X1M >Y	–0.3624495	0.049
X2M >Y	0.3230944	0.026
X3M >Y	0.1635225	0.031
Prob > F = 0.0000		
Adj R-squared = 0.3877		
R-squared = 0.6084		

The number of samples or observations was 65 samples for two districts, namely Badung Regency and Tabanan Regency. Based on the data obtained, a regression test was carried out, and the results were as follows:

The resulting F Test value is 0.000. If the value <0.05, the F test accepts H1 at a significance level of 5%, or it means that all independent variables simultaneously have a significant effect on the dependent variable. R-Squared is the Multiple Coefficient of Determination, meaning how many independent variables can simultaneously explain the dependent variable. Based on the table above, it is 0.6084, which means that all independent variables (financial management information system, organizational culture, and human resource competence) can explain the dependent variable (accountability) by 60.84%. The rest is 100% –60.84% = 39.16% influenced by other variables outside the regression model.

Based on the analysis results (Tables 4 and 5), the variables of financial management information systems, organizational culture, and human resource competence have a significant effect on village government financial reports (Statistically significant if the value $P > |t| < 0.05$ (alpha)) (López & Fontaine, 2019; Stefan-Duicu & Stefan-Duicu, 2015). Furthermore, based on the table, it can be stated that the morality variable as Quasi moderation is a variable that moderates the relationship between the predictor variable and the dependent variable where the pseudo moderating variable interacts with the predictor variable as well as being the predictor variable. To further strengthen the research, data analysis of each district was carried out.

Based on data from Tabanan Regency, the sample size is 33 village heads. The result is that the financial management information system variables (0.028), organizational culture (0.046), and human resource competence (0.003) have a significant effect on the preparation of village government financial reports (accountability), which can be shown in the following (Table 5):

Table 5: Data Analysis Results for Tabanan Regency

	Coefficient	Probability
X1 >Y	0.3560621	0.028
X2 >Y	0.8040092	0.046
X3 >Y	0.0740272	0.003
X1M >Y	0.4873315	0.036
X2M >Y	–0.6815661	0.020
X3M >Y	0.345794	0.004
Prob > F = 0.0258		
Adj R-squared = 0.0760		
R-squared = 0.2781		

Based on the data above, it is stated that Tabanan Regency has a strong system development capability as a reference basis in preparing village financial reports; this can be proven from empirical results that the financial management information system has a significant positive effect on the preparation of village government financial reports (accountability) (Bowrin, 2004). This is because the financial management information system is effective as a system of internal control for village government officials. Furthermore, organizational culture has a positive influence on the preparation of village government financial reports; this shows that good village governance which is supported by a strong organizational culture pattern is very effective in increasing accountability for financial statements (Buslepp et al., 2019; Gendron et al., 2001). The organizational culture that supports the organization's internal control has important components/elements that are used as a set of principles that must be complied with when preparing village government financial reports to ensure accountability, transparency, and informativeness (Naz'aina, 2015). Moreover, the human resource competency variable influences village government financial reports (Atmadja & Saputra, 2018; Saputra, Anggiriawan, et al., 2019). This proves that personal financial report compilers have a strong influence on financial reports and their accuracy (Mohd Noor & Mansor, 2019; Rahayu et al., 2015).

Furthermore, morality has succeeded in moderating the influence of financial management information systems, organizational culture, and human resource competence on the accountability of village government financial reports in Tabanan Regency, which means that morality strengthens the financial management information system, organizational culture, and human resource competence to obtain financial reports which are accountable (Saputra et al., 2020; Wong & Lui, 2007).

From the data of Badung Regency with a sample of 32 village heads, the results show that the organizational

Table 6: Results of Data Analysis in Badung Regency

	Coefficient	Probability
X1 >Y	0.0693912	0.008
X2 >Y	0.1032881	0.697
X3 >Y	0.0502326	0.028
X1M >Y	–0.0938887	0.717
X2M >Y	0.2021804	0.446
X3M >Y	0.0914908	0.655
Prob > F = 0.0460		
Adj R-squared = 0.3010		
R-squared = 0.2018		

culture variable (0.697) does not have a significant effect on the preparation of village government financial reports, but the management information system variable and human resource competence have a significant effect on the preparation of village government financial reports with a significance value of 0.008 and 0.028 less than 0.05.

Based on the results of the analysis (Table 6), it can be stated that the organizational culture variable does not have a significant positive effect on the preparation of village government financial reports. This is because, in Badung Regency, which is already known as a developed and famous tourism area in the world (Nezakati et al., 2015), each village government has a different work culture. In the Tabanan regency, we use local culture as the basis for organizational culture, while in the Badung regency it can be examined between organizational culture and it is carried out differently, which indicates that no one organizational culture type is superior to other types. This means that all types can move in line with and hand-in-hand based on how and when organizational goals are to be realized (Hendri et al., 2020; Lestari et al., 2017).

Furthermore, the variable financial management information system and human resource competence have a significant positive effect on the preparation of village government financial reports in Badung Regency, and this proves that the development of a governance system and financial management information system runs in synergy with the quality of human resources (Bustaman et al., 2018; Saputra et al., 2019; Skorková, 2016; Wong & Lui, 2007). Furthermore, morality has succeeded in moderating the influence of financial management information systems, organizational culture, and human resource competence on the accountability of village government financial reports in Badung Regency, which means that morality strengthens the financial management information system, organizational culture, and human resource competence to obtain financial reports which are accountable (Atmadja & Saputra, 2018; DeLone & McLean, 1992; Jordan, 2014; Kirana et al., 2015; Liew, 2019; Saputra et al., 2020).

5. Conclusion

Based on the results of data analysis and research discussion above, it can be concluded that the variable organizational culture is a distinguishing variable in the two research locations, namely in Tabanan Regency and Badung Regency. Organizational culture has a significant positive effect on the accountability of village government financial report preparation in Tabanan Regency but does not significantly affect Badung Regency. What distinguishes the two research locations is the demographic structure and culture of the community and the variations in the existing organizational culture, so that the government in each village is flexible in adhering to certain types of organizational culture. Tabanan Regency, which is known as an agricultural area, has the widest rice field in Bali, while Badung Regency, which has the largest coastal and mountain landscape in Bali, has made this regency the most popular tourist destination in Indonesia and the world. Meanwhile, two other variables, namely the financial management information system and the competence of human resources, significantly influence accountability in preparing village government financial reports in both Tabanan and Badung districts. For this reason, further research is expected to consider other variables related to the systematic preparation of reports such as management accounting, managerial techniques, and organizational structures in examining the accountability of village government financial reporting.

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