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Information System for Financial Management and Human Resource Proficiency and Accountability for Financial Statements: An Indonesian Case Study

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Abstract. The purpose of this study is to investigate how organizational culture, human resource competency, and financial management information system variables affect the financial reporting responsibility of village governments. Using a straightforward random sample method, 65 villages from the two districts made up the sample. The data from this study were analyzed using multiple regression analysis. The outcomes demonstrated that Human resource competency, organizational culture, and financial management information systems—the three differentiators in the two districts—have a major positive impact on accountability when it comes to creating village government financial reports in Tabanan Regency. In Badung Regency, on the other hand, organizational culture has little bearing because work cultures vary throughout village governments. Local culture serves as the foundation for organizational culture in the Tabanan regency, whereas organizational culture in the Badung regency is examined and implemented differently, suggesting that no organizational culture type is better than any other. This implies that depending on how and when organizational goals are to be achieved, all types can work together and in tandem with one another.

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

A. INTRODUCTION

The general principles of village financial management, which include managing village finances in an orderly manner, abiding by laws and regulations, and being transparent, accountable, and participatory by giving consideration to the principles of justice and appropriateness, as well as benefiting the village community, must be taken into consideration and followed. But, given the substantial inflow of cash into the community, it is imperative to keep a careful eye on things and demand responsibility in order to prevent any injustice or

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loss. Village monies were misused for personal benefit by individual government officials, as was the case in Dauh Puri Kelod Village, West Denpasar District, involving the village head, as was the case in a number of villages, particularly in Bali Province. The general principles of village financial management, which include managing village finances in an orderly manner, abiding by laws and regulations, and being transparent, accountable, and participatory by giving consideration to the principles of justice and appropriateness, as well as benefiting the village community, must be taken into consideration and followed. But, given the substantial inflow of cash into the community, it is imperative to keep a careful eye on things and demand responsibility in order to prevent any injustice or loss. Village monies were misused for personal benefit by individual government officials, as was the case in Dauh Puri Kelod Village, West Denpasar District, involving the village head, as was the case in a number of villages, particularly in Bali Province.

In the second case, which happened in Baha Village, Badung Regency, the village head was found guilty and the state suffered a loss of up to one billion rupiahs (Saputra et al., 2019). This case calls for the competence of the village government apparatus as well as the development of a good framework for the village government's financial management information system. By doing so, it is hoped that the village government's social and economic goals will be met (Klimach et al., 2018). Inadequate accounting knowledge combined with apparatus proficiency results in unprofessional financial management, increasing the risk of mistakes—intentional or not. This suggests that in order for the public to trust management information systems and apparatus capacity to provide transparent and accountable financial reports, they must cooperate (Bromley & Orchard, 2015). However, there are a number of ways to suppress errors or underperformance in village financial management during implementation. One such way is to apply organizational culture as performance guidelines while simultaneously enhancing accountability (Saebø et al., 2018; Sanusi et al., 2015).

A system that gathers and converts all financial data into information required by interested parties is known as a financial management information system or financial information system as a foundation for making financial decisions (DeLone & McLean, 1992; Chen et al., 2019). The financial information system is a component of the management information system, which is made up of a number of interconnected and linked financial subsystems that work together to provide company financial information (Nahar & Zulkeppeli, 2015; Naukoko, 2014). Financial information systems are frequently required to address issues that crop up in businesses, particularly financial issues. In order for the financial information produced by the village government to be used as a foundation for decision-making, it must be of a high quality and develop a financial management information system based on the concept of corporate financial information (Barrainkua & Espinosa-Pike, 2018; Zimmerman, 2001). Because it enables someone to spend wisely, comprehend financial options, and exercise self-control over their financial circumstances, prudent financial management is linked to a healthy financial attitude and positive financial behavior. This is especially true when making decisions about savings, managing credit, or any other day-to-day financial transactions (Aydin & Akben, 2019; Bakar & Bakar, 2020). A financial attitude is a comprehension that aids in rationality and boosts self-assurance in managing finances. Coordination between cooperative financial management parties is also necessary for the existence of human resource competence and a sound financial attitude. This is because synchronization and suitably designed cooperation arrangements are essential for the use of finance in cooperatives (Atmadja et al., 2021).

It takes a powerful idea—the financial management information system—to become the fundamental cornerstone for enhancing the economy. The local community's wisdom or a widely accepted philosophical idea can serve as the basis for this foundation's construction (Uzun & Kilis, 2020). Since morality frequently dictates how policies are implemented in accordance with objectives and expectations, it is positioned as a moderator in this study (Bromley & Orchard, 2015; Carroll & Meeks, 1999). The morality of the village equipment frequently affects the village's decision-making. It is crucial for village officials to have strong morals and commitment, which are backed by the belief in financial management information

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systems, good governance, and capability. Bad morality held by the village government is frequently a frightening thing and causes acts of breaking the rules. When creating village financial reports, adequate competency can lead to responsibility (Bromley & Orchard, 2015; Bustaman et al., 2018). According to the above definition, the purpose of this study is to investigate how organizational culture, human resource competency, and financial management information systems affect the accountability of village financial management, as it is influenced by apparatus morality.

B. LITERATURE REVIEW

The foundation of agency theory is the idea that people will behave in ways that further their own interests. According to agency theory, an agency relationship takes the form of a contract between the principle and the agent to carry out activities on the principal's behalf. This contract comprises giving the agent the power to make decisions (Bouckova, 2015). Since information asymmetry is the primary cause of problems in the relationship between the principal and the agent, the issue here is with the accuracy of financial reporting, or more specifically, with the budget realization reports that are created to hold the village accountable for how its funds are being used (Jensen, 1986; Jensen & Meckling, 1976; Ross, 1973). An information system intended to give users across the organization details on the movement of money is called a financial information system.

The management information system includes the financial information system, which is utilized to address financial issues for businesses and organizations (Klimach et al., 2018; Liew, 2019). Typically, an income system within the financial information system consists of a data processing subsystem backed by an internal audit subsystem that supplies internal data and details (Nahar & Zulkeppeli, 2015; Barton, 2011). The government is typically in charge of upholding the integrity of the business's financial system through internal staff auditors or government internal financial supervisors (Hallwright & Handmer, 2019; Naukoko, 2014). Beginning with budget planning, budgeting, and financial reporting, the financial management information system consists of a number of manuals and programs that integrate all financial management operations. The three primary functions of financial information systems are to: (1) project future cash demands; (2) help secure funding; and (3) manage the money' utilization (Bowrin, 2004; Rai et al., 2002). The accountability of financial statements is significantly impacted by the management information system (Klimach et al., 2018; Stefan-Duicu & Stefan-Duicu, 2015). In both public and private companies, developing a strong information system is crucial (Barton, 2011; Klimach et al., 2018). Thus, the following hypothesis might be developed:

H1: There is a considerable positive impact of the financial management information system on accountability.

One of the fundamental ideas in anthropology is culture; specifically, the holistic perspective on culture as it pertains to organizations. According to this perspective, culture consists of structured methods of feeling and acting. The expression of culture is the focal point of the varied perspective. The cognitive perspective validates the notions, designs, convictions, standards, and conventions of "organized knowledge" that individuals hold in their thoughts to comprehend the world around them. (Jayawarsa and colleagues, 2020; Kaihatu, 2006; Wang and colleagues, 2020). Even when examining whether organizational culture is practiced in both corporate and government organizations, the cultural reality in those settings will always be closely linked to these three criteria and everyone, including those outside the organization (Gregory & Halff, 2013; Mann & Wüstemann, 2010; Mantzari & Georgiou, 2019). It is imperative to acknowledge, however, that establishing an organizational culture can undoubtedly help regional governments—as well as local governments and citizens—have national competitiveness criteria acknowledged.

Financial management accountability is significantly improved by organizational culture. Thus, corporate culture generally serves as a code of conduct for government employees performing community service (Hendri et al., 2020; Lutfillah et al., 2015).

Furthermore, it will be simpler to create an organizational culture that embraces the community's local culture at work in order to achieve high performance (D'Agostino, 2017; Kelly & Earley, 2009; Kirana et al., 2015; Lestari et al., 2017). Therefore, the following hypothesis might be made in light of this description:

H2: Financial reporting accountability is significantly improved by organizational culture.

The enterprise's performance ultimately stems from a multifaceted and intricate set of circumstances and procedures. Businesses are currently making significant efforts to enhance an enterprise's performance because it cannot be enhanced by one or two factors (Khan et al., 2020). The human resources mentioned in competent human resources in this study. The knowledge, skills, abilities, and personality traits that directly impact an individual's performance are referred to as human resource competencies (Hendri et al., 2020). Beliefs and values, talents, experience, traits, motivation, emotional problems, intelligence, and organizational culture can all have an impact on human resource competency (Khanifah et al., 2017; Atmadja et al., 2021).

The fundamental skills and caliber of work required to do a task effectively are referred to as competence. The knowledge, skills, attitudes, and behaviors that an apparatus needs in order to perform its functions are referred to as local government officials' competency (Atmadja & Saputra, 2018; Chang et al., 2019). The village government, which is led by the village chief and supported by his apparatus, is the apparatus that is discussed in this study (Farooqui & Nagendra, 2014). The village government is not a village community unit, but rather a traditional symbol. According to Saputra et al. (2019), apparatus competency has a major impact on a company's or organization's financial reporting accountability. According to Kim et al. (2019) and Skorková (2016), competence is crucial to research since it affects people's and organizations' capacity to implement corporate or governmental governance. The transparency and accountability of government financial reports are greatly impacted by government personnel, who are educated human resources (Atmadja & Saputra, 2018; Farooqui & Nagendra, 2014; Kim et al., 2019). The following theory can be developed based on the findings of earlier research:

H3: Financial statement accountability is significantly improved by human resource competence.

When interpreted narrowly, accountability can be seen of as a duty that relates to what and for whom the company (or individual workers) is accountable (Bustaman et al., 2018). According to Karmawan (2017), Rahayu et al. (2015), and Williams (2015), accountability can be broadly defined as the trustee's (agent's) duty to provide accountability, present, report, and disclose all activities and activities that are the principal's responsibility. The principal has the right and authority to request this accountability. In order to prevent power accumulation and establish mutual supervision, power distribution throughout government institutions is a means of establishing accountability through mutual supervision (Kosec & Wantchekon, 2018). Four elements can serve as the foundation for the conceptual framework of public accountability: a system for measuring performance, a system for financial reporting, the execution of audits in the public sector, and a channel for public accountability that operates effectively (Ellwood & Newberry, 2007).

Accounting fraud tendency is significantly impacted negatively by management morals. This indicates that management pays more attention to wider and universal interests than simply corporate interests, especially personal interests, the greater the morality of management, the lower the potential for accounting fraud, or the higher the management morality levels. Morality is the set of rules based on moral standards that a person or group of people adhere to when determining what is right and wrong (Euchner et al., 2013). Tradition, custom, religion, philosophy, or a combination of these can all be the source of morality (Balan & Knack, 2012; Stets & Carter, 2011). So, according to other studies (Carroll & Meeks, 1999; Kurniawan & Azmi, 2019; Merawati & Mahaputra, 2017), morality effectively moderates the interaction between information systems and person behavior on financial statement responsibility.One way to characterize an organization's culture is through individual conduct.

This presumption is founded on the idea that an organization's culture and its code of conduct are one and the same (Horton & Wanderley, 2018). Additionally, according to other study, the morality that the government machinery must possess in order to satisfy performance standards is a major determinant of its quality. (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**

C. RESEARCH METHODOLOGY

This study looks at how organizational culture, human resource competency, and financial management information systems affect the accountability of village financial management, using morality as a moderator. A survey research design was employed in this investigation.

In Bali, Indonesia's Tabanan and Badung regencies, research will be done on the effects of organizational culture, human resource competency, and financial management information systems on the accountability of village government financial reports, with morality acting as a moderating factor. The population of this study consisted of the heads of the 179 villages that received village funds, which included 133 villages in the Tabanan district and 46 villages in the Badung district. As a result, 65 village heads made up the sample. In this study, random sampling was the method of sampling. A multiple regression analysis model with an interaction test known as moderated regression analysis (MRA) is utilized to evaluate the hypothesis in this study.

D. RESULTS AND DISCUSSION

There are 133 villages in Tabanan Regency and 46 villages in Badung Regency, for a total of 179 villages in total population. The questionnaire was randomly mailed to 65 villages based on the random sampling method that was employed. The significant value (Prob > z) = 0.65973 > 0.05 (alpha) was determined using the Shapiro-Wilk test results. As a result, H0 was accepted, and it was claimed that the residuals had a normal distribution (see Table 1).

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.					

The Cook-Weisberg test heteroskedasticity testing facility is used to perform the heteroscedasticity test, which looks for non-constant distributions of error changes between two observations. Heteroscedasticity symptoms are absent from the regression model if the significance value (Prob > chi2) > 0.05 (alpha) (see Table 2).

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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

The table indicates that the null hypothesis can be disproved and that there are signs of heteroscedasticity in the variation in error in the study's model. In order to address this heteroscedasticity symptom, the regression will be conducted using STATA's robust option. By selecting this option, the regression's standard error will be robust, preventing the negative impacts of heteroscedasticity symptoms and having no discernible impact on the outcomes. With the use of STATA's correlation matrix feature, a multicollinearity test is conducted to see if there is a significant relationship between the independent variables. Multicollinearity exists when the VIF value is greater than 10; it does not exist when the VIF value is less than 10. Thus, it may be inferred from the multicollinearity test table above that multicollinearity is not present (see Table 3).

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	0.9208
Mean VIF = 2.1		

There were 65 samples, or observations, for the two districts of Tabanan Regency and Badung Regency. A regression test was performed using the data that was obtained, and the following outcomes were produced: 0.000 is the resultant F Test value. The F test accepts H1 at a significance level of 5% if the result is less than 0.05 alternatively it indicates that every independent variable simultaneously affects the dependent variable in a meaningful way. The Multiple Coefficient of Determination, or R-Squared, expresses the number of independent factors that can concurrently explain the dependent variable. The preceding table's value of 0.6084 indicates that the dependent variable (accountability) can be explained by 60.84% using all independent variables (financial management information system, organizational culture, and human resource competency). The remaining portion, which is 100% - 60.84% = 39.16%, is affected by factors not included in the regression model. The variables of organizational culture, human resource competency, and financial management information systems have a substantial impact on village government financial reports, according to the analysis results (Tables 4 and 5).

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		

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	0.031
Prob > F = 0.0000		
Adj R-squared = 0.3877		
R-squared = 0.6084		

(Statistically significant if P > |t| < 0.05 (alpha)) (Duicu & Stefan-Duicu, 2015; Lopez & Fontaine, 2019). Moreover, it may be said that based on the table the morality factor as In a situation when the pseudo moderating variable both acts as the predictor variable and interacts with it, the variable known as quasi moderation is used to moderate the link between the predictor and the dependent variables. Data analysis for every district was done in order to support the research even more. There are 33 village chiefs in the sample, which is based on data from Tabanan Regency. The preparation of village government financial reports (accountability) is significantly impacted by the financial management information system variables (0.028), organizational culture (0.046), and human resource competency (0.003), as can be demonstrated in table 5.

The aforementioned data indicates that Tabanan Regency possesses a robust system development capability that serves as a foundation for preparing village financial reports. Empirical findings support this assertion, demonstrating that the financial management information system significantly improves the preparation of village government financial reports, or accountability (Bowrin, 2004). This is due to the fact that village government representatives can effectively use the financial management information system as an internal control mechanism. Additionally, organizational culture has a positive impact on the financial reports prepared by village governments. This indicates that strong organizational culture patterns coupled with good village governance can significantly increase accountability for financial statements (Buslepp et al., 2019; Gendron et al., 2001).

Important components/elements of the organizational culture that supports the organization's internal control are used as a set of guidelines that must be followed when creating village government financial reports in order to guarantee accountability,

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transparency, and informativeness (Naz'aina, 2015). Additionally, village government financial reports are impacted by the human resource competency variable (Atmadja & Saputra, 2018; Saputra, Anggiriawan, et al., 2019). This demonstrates the significant impact personal financial report compilers have on the correctness of financial reports (Mohd Noor & Mansor, 2019; Rahayu et al., 2015). Moreover, morality has been successful in reducing the impact of organizational culture, human resource competency, and financial management information systems on the accountability of village government financial reports in Tabanan Regency. according to Saputra et al. (2020) and Wong & Lui (2007), morality enhances the financial management information system, organizational culture, and human resource competency to obtain financial reports that are accountable.

The organizational culture variable (0.697) does not significantly affect the preparation of village government financial reports, according to data from Badung Regency with a sample of 32 village heads. However, the management information system variable and human resource competence do significantly affect the preparation of village government financial reports, with significance values of 0.008 and 0.028 less than 0.05. It is concluded from the analysis's results (Table 6) that the organizational culture variable has no appreciable beneficial influence on the financial reports that the village administration prepares.

Table 6: Results of Data Analysis in Badung Regency

	Coefficient	**Probabiliity**
X1>Y	0.0693912	0.006
X2>Y	0.1032881	0,484027778
X3>Y	0.0502326	0.028
X1M>Y	-0.0938887	0,497916667
X2M>Y	0.2021804	0,309722222
X3M>Y	0.0914908	0,454861111
Prob>F = 0.0460		
Adj *R*-squared = 0.3010		
R-squared = 0.2018		

This is due to the fact that each village government in Badung Regency, which is already well-known as a developed and well-known tourism destination in the globe (Nezakati et al., 2015), has a unique work culture. While organizational culture in the Badung regency can be examined amongst organizational cultures and is carried out differently, it is based on local culture in the Tabanan regency, indicating that no organizational culture type is superior to others. This implies that depending on how and when organizational goals are to be fulfilled, all types can work together and in tandem (Hendri et al., 2020; Lestari et al., 2017). Additionally, the preparation of village government financial reports in Badung Regency is significantly improved by the variable financial management information system and human resource competence. This indicates that the development of a governance system and financial management information system works in concert with the caliber of human resources (Bustaman et al., 2018; Saputra et al., 2019; Skorková, 2016; Wong & Lui, 2007).

Additionally, morality has been successful in reducing the impact that organizational culture, human resource competency, and financial management information systems had on the accountability of village government financial reports in Badung Regency. meaning that morality supports organizational culture, the financial management information system, and human resource competency to produce accountable financial reports (DeLone & McLean, 1992; Atmadja & Saputra, 2018; Jordan, 2014; Kirana et al., 2015; Lay, 2019; Saputra et al., 2020).

E. CONCLUSIONS AND SUGGESTIONS

The conclusion that can be drawn from the data analysis and study discussion above is that organizational culture is a differentiating factor in the two research locations—that is, Tabanan Regency and Badung Regency. In Tabanan Regency, organizational culture considerably improves village government responsibility for financial report creation; in Badung Regency, it has no discernible impact. The demographics, culture, and differences in the current organizational culture of the two research locations set them apart, allowing the governments of each village to be flexible in their adherence to particular organizational culture types. While Badung Regency boasts the greatest coastline and mountain environment in Bali, making it the most popular tourist destination in both Indonesia and the world, Tabanan Regency, known for being an agricultural area, has the widest rice field in Bali. Meanwhile, in both Tabanan and Badung districts, accountability in the preparation of village government financial reports is highly influenced by two additional variables: the financial management information system and the skill of human resources. In order to examine the accountability of village government financial reporting, more research is anticipated to take into account additional factors such as management accounting, managerial approaches, and organizational structures that are related to the methodical compilation of reports.

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