



The Effect of Fixed Asset Administration With ATISISBADA, and Human Resource Competencies on the Quality of SKPD Financial Reports

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Abstract: This research aims to look at the effect of fixed asset administration with the Regional Goods Cycle Information Technology Application (ATISISBADA) and human resource competencies on the quality of financial reports at the Garut Regency Government in 2023. This type of research uses descriptive verification. Data was collected by distributing questionnaires to the entire population of 75 Regional Apparatus in the Garut Regency Government. Hypothesis testing in this study used multiple linear regression analysis. The results showed that the administration of fixed assets with the Regional Goods Cycle Information Technology Application and the competence of human resources had a significant effect on the quality of financial reports of the Garut Regency Government Regional Apparatus.

Keywords: Asset Administration, Competence, Quality of Financial Reports

INTRODUCTION

The authority given to local governments by the central government to organise their own government in order to accelerate regional development is called autonomous regions. Funds are needed to implement planned activity programmes in the context of local government administration, and these funds are realised in the form of the Regional Revenue and Expenditure Budget (APBD) (Undang-undang RI No. 23 of 2014). State finances consist of money overseen by local governments. All rights and obligations that have monetary value, as well as all assets or results that can be used as state property in connection with these rights and obligations, are considered state finances (Undang-undang RI No 17, 2003)

The cycle of planning, budgeting, budget execution, supervision, and accountability is the unity of state financial management. The accountability cycle which includes the preparation of Local Government Financial Reports as a means of public accountability is no less important (Erniati, 2019). Local governments submit financial reports to the Regional People's Representative Council (DPRD) outlining the accountability of state financial management. The Supreme Audit Agency (BPK) first conducts an audit of the local government financial statements submitted to the DPRD to ensure that the report is considered reasonable (Undang-undang RI No.15, 2004).

Fixed Asset Administration according to Permendagri 47 (2021) is an activity that includes bookkeeping, inventory, and reporting of regional property. Bookkeeping is to register and record regional property under its control into the List of Goods according to the classification and codification of goods. Inventory is carried out by collecting data and identifying goods recorded in the list of goods, compiling inventory reports, and labelling goods.

If the government balance sheet financial report is prepared using an information technology system, the regional property report will produce quality data. This will make it easier for SKPDs to integrate and establish consistency in reporting and recording regional property (Nursasona, 2018). Kahfi et al. (2023) asserted that reliable management of regional property will produce high-calibre financial reports.

The regional goods cycle information technology application (ATISISBADA) has been implemented in the administration of regional property in the Garut Regency Government. In its implementation, there are still several things that cause the application of ATISISBADA not to be optimal. The competence of human resources is one of the obstacles to the non-optimal application of ATISISBADA in the administration of regional property.

Optimisation of regional property management is highly dependent on the quality of human resources (HR). The production of quality financial statements as a result of the accounting process depends on the capabilities of human resources. Competent and knowledgeable human resources (HR) are essential to complete the accounting process and produce high-quality financial data.

The components of competence according to Spencer in Sudarmanto (2015: 53) are human resources who have a drive (motive), human resources who have innate characteristics, traits and character (traits), human resources who have attitudes and values (self concept), human resources who have knowledge (knowledge), and human resources who have skills (skills).

In contrast to (Tri Handayani Amaliah, Siti Pratiwi Husain, 2019) who argue that BMD administration does not really affect the quality of financial statements, research conducted (Dady Nurpadi, 2021) shows that the administration of fixed assets and the application of the state property accounting management information system have a significant positive effect on the quality of financial statements.

The quality of financial reports is strongly influenced by the competence of human resources (HR), according to Elfauzi's research (2019). However, Animah and Adhitya Bayu Suryantara (2020) did not find a significant effect of HR competence on the quality of financial reports.

Fixed asset administration variables and human resource competencies have an impact on the quality of government financial reports based on previous research findings. However, the findings of this study indicate that variations in results continue to affect the quality of financial statements. Inconsistent results provide an opportunity for academics to test variables that affect the quality of financial statements. This research is an update of the administrative factors that use ATISISBADA as another variable that affects the quality of local government financial reporting.

The title of the research proposed is 'The Effect of Fixed Asset Administration with ATISISBADA, and Human Resource Competencies On The Quality Of SKPD Financial Reports'. Therefore, this study aims to: (1) Knowing the implementation of asset administration with ATISISBADA, human resource competencies, and the quality of SKPD financial reports at the Garut Regency Government. (2) Analyse the effect of asset administration with ATISISBADA on the quality of SKPD financial reports at the Garut Regency Government. (3) Analyse the effect of human resource competence on the quality of SKPD financial reports at the Garut Regency Government.

Framework

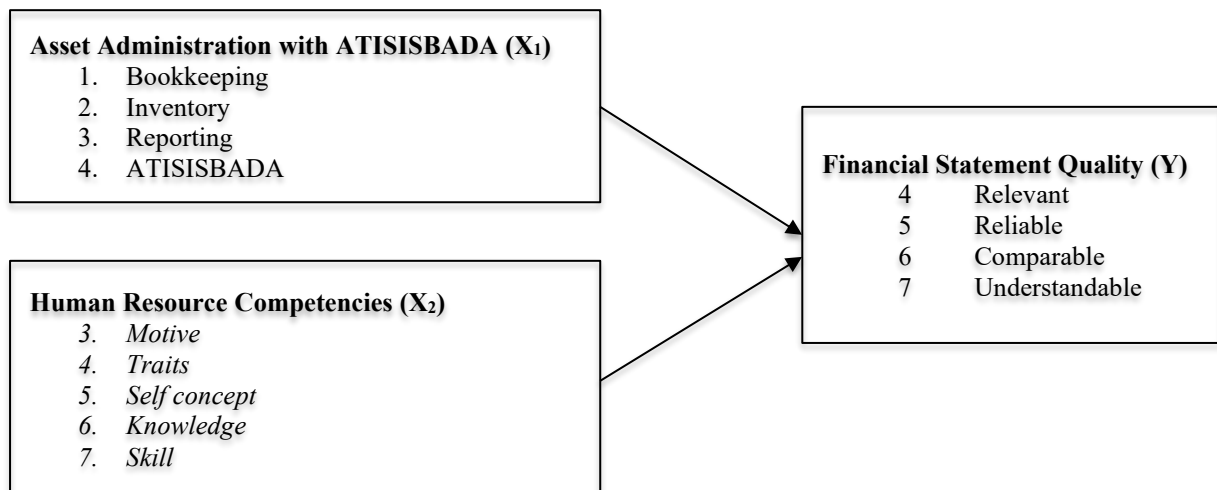


Figure 1. Framework

Hypothesis

Based on the problem formulation described in the previous paragraph, the authors formulate the following hypothesis:

Hypothesis 1: There is a positive influence between asset administration with ATISISBADA on the quality of SKPD financial reports.

Hypothesis 2: There is a positive influence between human resource competence on the quality of SKPD financial reports

METHOD

The research subject itself is the unit of analysis or observation to be studied, but the object of research is the qualities inherent in the research subject (Nuryaman & Veronica Christina, 2015). The quality of financial reports produced by the Regional Work Unit (SKPD) of the Garut Regency Regional Government is the focus of this research. The Financial Statements of the Regional Work Units in Garut Regency are the focus of this research.

This type of research uses descriptive verification. According to (Nazir, 2017) the verification method is a research method that aims to determine the causal relationship between variables through hypothesis testing through a statistical calculation so that an accounting can be produced that shows the hypothesis is rejected or accepted.

Everything that has the ability to distinguish or cause variations in value is a research variable. The same object or person may have several values at different times, or different objects may have different values at the same time (Sekaran Uma, 2017). The dependent variable is affected by the independent variable. The variable that the researcher is most interested in is called the dependent variable. X₁ and X₂, which respectively stand for asset administration and human resource competence, are independent variables in this study. The quality of SKPD financial reports represented by Y is the dependent variable.

Nuryaman & Veronica Christina (2015) state that individuals, groups, events, and other things of interest in research efforts can serve as unit of analysis. The level of data units to be collected for research is referred to the unit of analysis. The Regional Work Unit (SKPD) acts as unit of analysis in this study. Based on Garut Regency Regional Regulation Number 10, the respondents were one 1) Financial Administration Officer and one 1) Goods Manager from each of the 75 SKPDs that made up the research population. The entire saturated/census population was used in this investigation. Strongly Agree (SS) scored 5, Agree (S) scored 4, Somewhat Agree (CS) scored 3, Disagree (TS) scored 2, and Strongly Disagree (STS) scored 1.

One of the measurement instruments for collecting data is the validity test. If the data obtained and the data that actually occurs on the object under study are the same, then the research findings are considered valid (Sugiyono, 2017). Comparing the value of r count and r table—that is, r count comes from the findings in the correlated item-total correlation column—is a way of assessing the validity of items in this study. A question item, inquiry, or indicator is considered valid if the value of r count is greater than r table (Ghozali, 2018).

Multiple regression analysis is used by statisticians to test the relationship between two variables, independent and dependent (Gozali, 2018). The coefficient of determination (R^2) measures how effectively the independent variables account for the variance of the dependent variable. The t test uses a t order value that is less than 0.05 for each dependent variable to assess whether each independent variable has a statistically significant effect or not (Ghozali, 2018).

RESULTS AND DISCUSSION

Results

A total of 33, or 22% of respondents in this survey were female, and 117, or 78% of respondents were male. Based on the research findings, 78% of respondents were male and only 22% were female. This shows that there are more male respondents in this study. The majority of male respondents may be due to aspects of the field of research, the nature of the activity, or certain social environments that are more attractive or pertinent to males.

A total of 0.7% of the study participants were between 25 and 30 years old. Then, 6.7% were over 36 to 40 years old, and 0.7% were between 31 to 35 years old. A total of 92% of them were above 40 years old. Most of the respondents (92%) are above 40 years old, indicating that they are a more mature and experienced population at work. With a total percentage of 6.7%, the productive age group (36-40 years old) also deserves attention. Only 0.7% of respondents were young (less than 35 years old), most likely those who had just started working or were in higher education. With an emphasis on the mature age group, who may have more knowledge and experience relating to the research, this distribution shows that the research covers a fairly wide age range.

Of the participants in this study, 38% had completed high school. Of the respondents surveyed, 52.7% had a D3/S1 background, while 9.3% had a master's degree. The research population is dominated by people who have higher education related to their professional expertise, as evidenced by the majority of respondents (52.7%) having a D3/S1 educational background. A total of 9.3% of respondents had obtained a master's degree, indicating that some respondents have higher education and may have more in-depth knowledge of the field of study. In contrast, 38% of those surveyed had only completed high school, indicating that they are a group with more real-world experience but less formal education.

According to this study, 1.3% of participants had less than one year of work experience. Of those who responded, 25.3% had one to five years of work experience, while 73.3% had more than five years of work experience. The majority of respondents (73.3%) had more than five years of work experience, thus indicating that the study population is largely made up of people who have a lot of work experience and experience in the industry. The relatively small number of participants with less than one year of work experience (1.3%) and one to five years (25.3%) suggests that most of the participants in this study are established professionals. If the research relates to inventions that require extensive practical experience, then this distribution is relevant.

1. Analysis of Respondents' Ratings and Answers

The quality of SKPD financial reports (Y), human resource competence (X_2), and asset administration with ATISISBADA (X_1) are the elements discussed in this study. The author summarizes the research findings using descriptive analysis, which describes the characteristics of each person in relation to the factors studied. Before analysis, the score of

each variable is weighted by determining the total score by calculating the number of items of the weighted variable, which is determined based on the researcher's questionnaire questions. In this study, statements with five possible answers are displayed using the Likert measurement method for weighting. Intervals can be set to facilitate the evaluation of positive and negative results by determining the scale range of each variable. Specifically as follows:

Table 1. Scoring Respondents' Answers

Respondent's Answer	Respondent's Answer
Strongly Agree (SS)	5
Agree (S)	4
Somewhat Agree (CS)	3
Disagree (TS)	2
Strongly Disagree (STS)	1

Based on the above calculations, the results of respondents' answers to each question item will be interpreted in the form of a continuum line as follows:

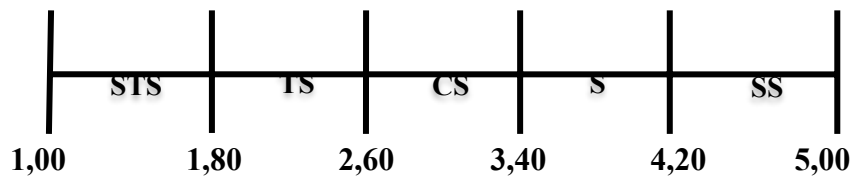


Figure 2. Continuum Line

Most respondents agreed, this is evidenced by the average score of 4.00 on the fixed asset administration variable with ATISISBADA (X1) on a scale between 3.40 and 4.19. As many as 79.92% of respondents agreed or strongly agreed, while 20.08% disagreed, or strongly disagreed.

Based on the results of data analysis, respondents gave a statement on the human resource competency variable with an average score of 4.00. The majority of respondents generally agreed with the measure of human resource competence as indicated by scores ranging from 3.40 to 4.19. This shows that the respondents considered the Garut Regency Regional Government apparatus to be competent. Based on the findings above, as many as 80.24% of respondents agreed or strongly agreed with the human resource competency variable. Conversely, as many as 19.76% of respondents disagreed, strongly disagreed, or disagreed with the human resource skills variable. Only a small number of respondents had a different opinion, even though most respondents rated competence as good. This finding shows that although there are opportunities for improvement, respondents generally assess the competence of the Garut Regency Regional Government apparatus as quite good. A comprehensive apparatus competency assessment can be a solid foundation for initiatives to improve the quality of SKPD financial reports within the Garut Regency Regional Government so as to produce more precise and superior financial data. This research can help us to better understand the factors that affect the quality of SKPD financial reports, especially the relationship between the Garut Regency Government SKPD financial reports with fixed asset administration, ATISISBADA, and human resource competencies.

2. Research Data Instrument Testing

To verify whether the variables under study can be used as evidence, instrument data testing is required which includes determining validity and reliability.

1. Instrument Validity Test: The purpose of the validity test is to determine the validity of each statement on each questionnaire question item. Researchers used the SPSS 25 program to test validity. The questionnaire items of the SKPD financial report quality variable were declared valid based on the validity test findings in the attachment which

showed that the total estimated value of the SKPD financial report quality variable > r table (0.227). This survey is suitable for use as research data.

2. Instrument Reliability Test

Table 2. Reliability Test Results Fixed Asset Administration Variable with ATISISBADA

Cronbach's Alpha	N of Items
.966	44

Source: SPSS 25 output, 2025

From table 2. above, the reliability value of the fixed asset administration variable with ATISISBADA of 0.966 is greater than Cronbach alpha, which is 0.70, indicating a very high level of reliability, so it has met the reliability criteria.

Table 3. Reliability Test Results Human Resource Competencies Variable

Cronbach's Alpha	N of Items
.987	17

Source: SPSS 25 output, 2025

From table 3 above, the reliability value of the human resource competencies variable of 0.987 is greater than Cronbach alpha, which is 0.70, indicating a very high level of reliability, so that it meets the reliability criteria.

Table 4. Reliability Test Results Variable Quality of Financial Statements

Cronbach's Alpha	N of Items
.994	18

Source: SPSS 25 Output, 2025

From table 4. above, the reliability value of the Financial Report Quality variable of 0.994 is greater than Cronbach alpha, which is 0.70, indicating a very high level of reliability, so that it meets the reliability criteria.

3. Classical Assumption Test

a. Normality Test

Table 5. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		75
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	6,21643767
Most Extreme Differences	Absolute	0,065
	Positive	0,065
	Negative	-0,056
Test Statistic		0,065
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: SPSS 25 output, 2025

The data is considered normally distributed because the model meets one of the requirements for regression testing, as shown in table 4 Kolmogorov-Smirnov test which shows a significance value of $0.200 > 0.05$.

b. Multicollinearity Test

Table 6. Multicollinearity Test Results

Coefficients ^a	
Model	Collinearity Statistics

		Tolerance	VIF
1	Fixed Asset Administration with ATISISBADA (X ₁)	0,180	5,570
	Human Resource Competencies (X ₂)	0,180	5,570
a. Dependent Variable: Quality of SKPD Financial Statements (Y)			

Source: SPSS 25 output, 2025

The results above show that the VIF value of each independent variable is below 10. Based on these results, it can be concluded that there is no multicollinearity between the independent variables in the model.

c. Heteroscedastisity Test

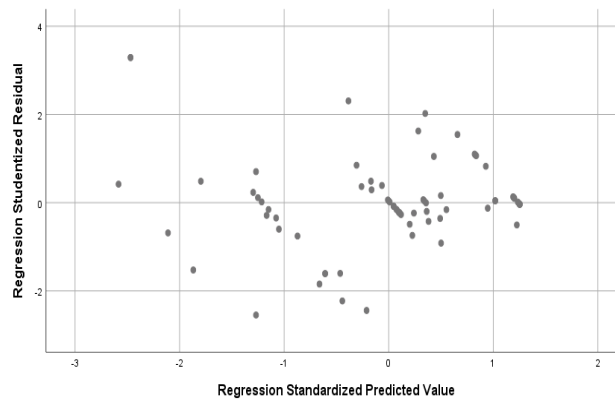


Figure 3. Scatterplot

Source: SPSS 25 output, 2025

From the picture above, it can be seen that in the model there is no heteroscedasticity because in the picture there is no clear pattern, and the points spread above and below the number 0 on the Y axis. This indicates that in the model, the variance from the residuals of one observation to another is the same or constant. So that the assumption of the absence of heteroscedasticity or the presence of homoscedasticity has been fulfilled for the regression equation.

d. Multiple Linear Regression Test

Table 7. Multiple Linear Regression Test Results of Fixed Asset Administration Variables with Atisibada (X₁) and Human Resources Competencies Variables (X₂) on the Quality of SKPD Financial Statements (Y)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-2,525	3,706		-0,681	0,498
1 With ATISISBADA	Fixed Asset Administration	0,133	0,037	0,351	3,559
	Human Resource Competencies	0,748	0,122	0,605	6,141

a. Dependent Variable: The Quality of SKPD Financial Reports

Source: SPSS 25 output, 2025

$$Y = -2.525 + 0.133X_1 + 0.748X_2 + e$$

If the fixed asset administration variable (X₁) and human resource competence (X₂) are both zero, then the average score of the SKPD financial report quality variable (Y) is represented by a constant -2.525. With a regression value of 0.133 on the fixed asset administration variable with Atisibada (X₁), it can be seen how much influence fixed asset

administration with Atisisbada has on the average SKPD financial report quality score. If the score of the fixed asset administration variable increases by one unit and all other variables remain constant, the quality of SKPD financial reports is expected to increase by 0.133 units. Because, the positive sign indicates that the effect is unidirectional.

The average SKPD financial report quality score is influenced by human resource competencies as indicated by the regression coefficient of the human resource competencies variable (X2), which is 0.748. If the score of the human resource competency variable increases by one unit and all other variables remain constant, the quality of SKPD financial reports is expected to increase by 0.748 units. Because, the positive sign indicates that the effect is unidirectional.

3. Hypothesis Testing

The purpose of the coefficient of determination analysis is to determine how much influence the human resource competencies variable (X2) and the administration of fixed assets with ATISISBADA (X1) have on the variable quality of SKPD financial reports (Y).

Table 8. Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.935 ^a	0,874	0,871	5,653

a. Predictors: (Constant), Human Resources Competency, Fixed Asset Administration with ATISISBADA

b. Dependent Variable, Quality of SKPD Financial Statements

Source: SPSS 25 output, 2025

The table of determinant test results obtained a value of 0.874 or 87.4%. It can be concluded that the quality of SKPD financial reports is 73.5% influenced by asset administration factors with ATISISBADA and human resource competencies.

CONCLUSION

Based on the findings of the analysis conducted on the impact of human resource competencies and fixed asset administration with ATISISBADA on the quality of financial reports, it is known that: 1) Administration of fixed assets with the use of ATISISBADA has an effect and is significant to the quality of SKPD financial reports; 2) Human resource competencies affect the quality of SKPD financial reports.

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