
The Impact of the Regional Financial Management Information System (SIMDA), Human Resource Competency, and Internal Control Systems on the Quality of Financial Reports at the Education and Culture Office of North Labuhanbatu Regency

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ABSTRACT

This study aims to analyze the influence of the Regional Financial Management Information System (SIMDA), Human Resource Competency, and Internal Control Systems on the Quality of Financial Reports at the Education and Culture Office of North Labuhanbatu Regency. This study employs a quantitative approach using a survey method. The results indicate that, individually, the SIMDA does not have a significant effect on the quality of financial reports, whereas human resource competency does have a significant effect on the quality of financial reports. Meanwhile, the internal control system, when considered individually, also does not have a significant effect on the quality of financial reports. However, the results of the simultaneous test indicate that the SIMDA, human resource competency, and the internal control system collectively have a significant effect on the quality of financial reports at the Education and Culture Office of North Labuhanbatu Regency.

These findings indicate that the quality of financial reports will be optimal if supported by adequate staff competence as well as integration between the SIMDA and the implementation of the internal control system. Thus, improving the quality of local government financial reports needs to focus on strengthening human resource competence accompanied by the optimized utilization of the SIMDA and the internal control system in an integrated manner.

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INTRODUCTION

Local government financial reporting plays a crucial role in ensuring transparency and accountability as part of good governance. [Law No. 23 of 2014](#) on Local Government stipulates that local governments are required to prepare financial reports that are reliable, relevant, and accountable ([Republic of Indonesia, Law No. 23 of 2014 on Regional Government, 2014](#)).

High-quality financial reports are characterized by relevance, reliability, understandability, and comparability, and are closely correlated with effectiveness, efficiency, and compliance in budget management ([Ardiansyah et al., 2025](#)). As the need for public information grows, the use of information technology in financial management has become a crucial element in supporting the processes of recording, reporting, and accountability.

The government subsequently developed financial information systems such as the Regional Financial Management Information System (SIMDA), which aims to improve administrative order, data accuracy, and reporting consistency. The requirement to use an



integrated information system is also emphasized in Ministry of Home Affairs Regulation No. 70 of 2019 on Local Government Information Systems, thereby requiring local governments to optimize the use of information systems throughout all stages of financial management ([Ministry of Home Affairs of the Republic of Indonesia, 2019](#)).

However, the availability of information systems does not automatically guarantee the production of high-quality financial reports without the support of adequately competent human resources (HR). Government Regulation No. 12 of 2019 on Regional Financial Management emphasizes the need to enhance the capacity of government officials so they can effectively operate information systems and fully understand government accounting standards. Civil servants with low competence are prone to recording errors, delays in report submission, and inconsistencies among financial documents ([Government Regulation, 2019](#)).

In addition, the government's internal control system is also a fundamental element in ensuring the reliability of financial statements ([Hidayah et al., 2024](#)). Government Regulation No. 60 of 2008 on the Government Internal Control System stipulates that every regional government agency must have adequate control mechanisms, including a control environment, risk assessment, control activities, information and communication, and monitoring ([Government Regulation, 2008](#)). Weaknesses in any one element of internal control can result in financial statements that do not accurately reflect the actual conditions.

Within North Labuhan Batu Regency, the education sector is one of the sectors with the largest budget allocation. According to *the North Sumatra Provincial Development Control Progress Report (2024)*, the allocation for mandatory education expenditures in the 2024 North Labuhan Batu Regency Regional Budget (APBD) reached IDR 364,767,081,536 (33.99% of the total APBD). The size of the budget managed makes the Education and Culture Office a regional agency with significant responsibility for producing high-quality financial reports ([Pemerintah Provinsi Sumatera Utara, 2024](#)).

However, the size of the budget and the complexity of financial transactions also increase the risk of inaccuracies in financial management and reporting processes if not supported by adequate systems, human resources, and internal controls. Based on preliminary observations, several administrative irregularities were identified at the Education and Culture Office of North Labuhan Batu Regency, including the reimbursement of travel accommodation expenses that did not fully comply with the provisions of the Regent's Regulation, as well as the provision of additional income to certified teachers.

These issues must be rectified by returning the funds to the local treasury in accordance with the auditor's recommendations. These findings indicate that there were oversights in the verification process and in the understanding of regulations prior to payment, resulting in corrections being made only during the audit phase. This situation reflects a gap between applicable regulations and their implementation on the ground, particularly at the preventive control stage.

Conceptually, the quality of financial statements is measured not only by the fairness of the presentation of material figures but also by compliance with regulations, the reliability of recording processes, and the effectiveness of internal controls ([Sitepu et al., 2023](#)). These administrative findings indicate that although the financial statements have been presented fairly, improvements are still needed in the financial reporting process to ensure that the information produced is accurate from the initial recording stage, not just after corrections have been made.

Previous studies examining the impact of the SIMDA, human resource competencies, and internal control systems on the quality of financial statements have yielded mixed results. [Muharik \(2023\)](#) argues that the implementation of the SIMDA has a positive impact on the quality of information, the quality of financial statements, accountability, transparency, and the efficiency of local government financial management.

These findings are consistent with the research by [Gunandi \(2017\)](#), which also

demonstrated that the implementation of SIMDA can improve the quality of local government financial information. However, [Fu'adah \(2024\)](#) presents a different finding, stating that the implementation of SIMDA has no effect on the quality of local government financial reports.

Variations in research findings are also evident in the internal control system variable. A study conducted by [Mulyati \(2019\)](#) at the Ciamis District General Hospital showed a significant influence of the internal control system on the quality of financial reports. However, in [Pahlawan's \(2020\)](#) study, the internal control system had no effect on the accountability of village fund management. There are other factors besides the government's internal control system that influence local financial accountability.

Differences in research findings are also evident in the human resource competency variable. [Fu'adah \(2024\)](#) found that HR competency is not always a direct determinant of improvements in financial report quality, particularly when the use of information systems is not yet operating optimally.

This gap indicates that further research is needed to comprehensively examine the influence of the Financial SIMDA, HR competencies, and internal control systems on the quality of financial reports within specific contexts, including the Education and Culture Office of North Labuhan Batu Regency, which has not been the subject of previous research.

Research on government agencies in the education sector is particularly urgent because budget management in this sector is more complex and directly impacts public services. Furthermore, previous studies have generally examined these variables separately, and thus have not provided a comprehensive understanding of the simultaneous contribution of these three variables in determining the quality of financial reports.

Thus, this study offers novelty in the form of a focus on local government agencies in the education sector, the simultaneous use of the three main variables, and the presentation of new empirical evidence from North Labuhan Batu Regency. The results of this study are expected to contribute to the public sector accounting literature and serve as a basis for policy recommendations for local governments in improving the quality of financial reports through the optimization of the SIMDA, the enhancement of human resource competencies, and the strengthening of internal control systems.

METHODS

This type of research is a causal study that examines the cause-and-effect relationship between independent and dependent variables. The method used is quantitative research, which focuses on testing theories by measuring variables using research instruments and analyzing numerical data with statistical procedures ([Creswell, 2013](#)). According to [Syafina \(2019\)](#), quantitative research is systematic, planned, and structured from the beginning to the research design stage.

In this study, variables are operationalized by breaking them down into measurable indicators based on relevant theories and previous studies. These indicators are used as the basis for developing questionnaire items.

The questionnaire is designed using a closed-ended format with a Likert scale (1–5), consisting of sections on respondent identity, independent variables, and dependent variables.

The population and sample in this study consist of 33 employees from the finance, planning, and program divisions at the North Labuhanbatu Regency Education and Culture Office. A saturated sampling technique was used, where the entire population was taken as the sample due to its relatively small size ([Sugiyono, 2019](#)).

RESULTS AND DISCUSSION

The data are collected by distributing a questionnaire to 33 respondents from the finance, planning, and program divisions working at the North Labuhanbatu Education and Culture Office via an online *Google Form*.

a. Data Quality Test

1. Validity Test

A validity test measures the accuracy of a measurement tool in capturing the actual content or meaning being measured; in other words, a validity test is used to determine whether a questionnaire is valid or not. This test uses a 5% significance level. The criteria for assessing validity are as follows:

- 1) If the calculated $r >$ the table r (at a 5% significance level), then the questionnaire item can be considered valid.
- 2) If the calculated $r <$ the table r (at a 5% significance level), then the questionnaire item can be considered invalid.

Table 1. Validity Test Results

No	Variable	Statement	Calculated r	Table r	Notes
1.	SIMDA (X1)	X1-01	0.452	0.344	Valid
		X1-02	0.514	0.344	Valid
		X1-03	0.569	0.344	Valid
		X1-04	0.605	0.344	Valid
		X1-05	0.812	0.344	Valid
		X1-06	0.750	0.344	Valid
		X1-07	0.763	0.344	Valid
		X1-08	0.768	0.344	Valid
		X1-09	0.677	0.344	Valid
		X1-10	0.838	0.344	Valid
2.	Human Resource Competency (X2)	X2-01	0.379	0.344	Valid
		X2-02	0.814	0.344	Valid
		X2-03	0.700	0.344	Valid
		X2-04	0.709	0.344	Valid
		X2-05	0.810	0.344	Valid
		X2-06	0.654	0.344	Valid
3.	Internal Control (X3)	X3-01	0.730	0.344	Valid
		X3-02	0.883	0.344	Valid
		X3-03	0.874	0.344	Valid
		X3-04	0.877	0.344	Valid
		X3-05	0.784	0.344	Valid
		X3-06	0.867	0.344	Valid
		X3-07	0.866	0.344	Valid
4.	Financial Statement Quality (Y)	Y-01	0.727	0.344	Valid
		Y-02	0.773	0.344	Valid
		Y-03	0.634	0.344	Valid
		Y-04	0.796	0.344	Valid
		Y-05	0.650	0.344	Valid
		Y-06	0.749	0.344	Valid
		Y-07	0.825	0.344	Valid

Source: Data processed SPSS Version 20 (2026)

After conducting validity tests on all variables, it can be concluded that all items are valid, as the calculated r -values are greater than the r -table value of 0.344. Therefore, the study can proceed to reliability testing and subsequent data analysis.

2. Reliability Test

Reliability testing is a test used to determine whether a research instrument is *reliable* or not. A research instrument is considered *reliable* if the *Cronbach's Alpha* value is > 0.60 .

Table 2. Reliability Test Results

No	Variable	Cronbach's Alpha Value	Cronbach's Alpha Threshold	Notes
1.	SIMDA (X1)	0,92	0,60	Reliable
2.	Human Resource Competence (X2)	0,83	0,60	Reliable
3.	Internal Control (X3)	0,80	0,60	Reliable
4.	Financial Statement Quality (Y)	0,91	0,60	Reliable

Source: Data processed SPSS Version 20 (2026)

Based on the reliability test results in Table 2, all variables have Cronbach's Alpha values greater than 0.60. This indicates that all research instruments are reliable and consistent in measuring their respective variables. Therefore, the data can be considered dependable and suitable for further analysis.

b. Classical Assumption Test

1. Normality Test

The normality test is used to determine whether the research distribution deviates significantly from a normal distribution. A good regression model has normally distributed residuals; if the significance value is > 0.05 , the residuals are normally distributed, and if the significance value is < 0.05 , the residuals are not normally distributed.

**Table 4. Results of the Normality Test
 One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		33
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	1.29039191
Most Extreme Differences	Absolute	.177
	Positive	.103
	Negative	-.177
Kolmogorov-Smirnov Z		1.017
Asymp. Sig. (2-tailed)		.252

a. Test distribution is Normal.

b. Calculated from data.

Source: Data processed SPSS Version 20 (2026)

Based on the *Kolmogorov-Smirnov* normality test, a significance value of 0.252 was obtained, which is greater than 0.05; therefore, it can be concluded that the data is normally distributed.

2. Multicollinierity Test

The multicollinearity test is a form of testing that confirms that independent variables must be free from multicollinearity. This study, the researcher conducted a multicollinearity

test by comparing the VIF (*Variance Inflation Factor*) value with the number 10. If the VIF value is < 10 or has a *Tolerance* > 0.1, then there is no multicollinearity issue.

Table 5. Multicollinearity Test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
(Constant)	.987	2.912		.339	.737		
1 SIMDA	.037	.076	.055	.483	.633	.494	2.023
Human Resource Competence	.669	.219	.526	3.059	.005	.221	4.526
Internal Control	.335	.174	.361	1.927	.064	.186	5.384

a. Dependent Variable: Financial statement quality
 Source: Data processed SPSS Version 20 (2026)

Based on the multicollinearity test, the *tolerance* value was > 0.1 and the VIF value was < 10; therefore, it can be concluded that there is no multicollinearity among all independent variables.

3. Heteroscedasticity Test

This heteroscedasticity test is intended to detect the presence or absence of heteroscedasticity in a regression model; in this study, the *scatterplot* test was used. There is no heteroscedasticity if the points are evenly distributed above and below the zero line.

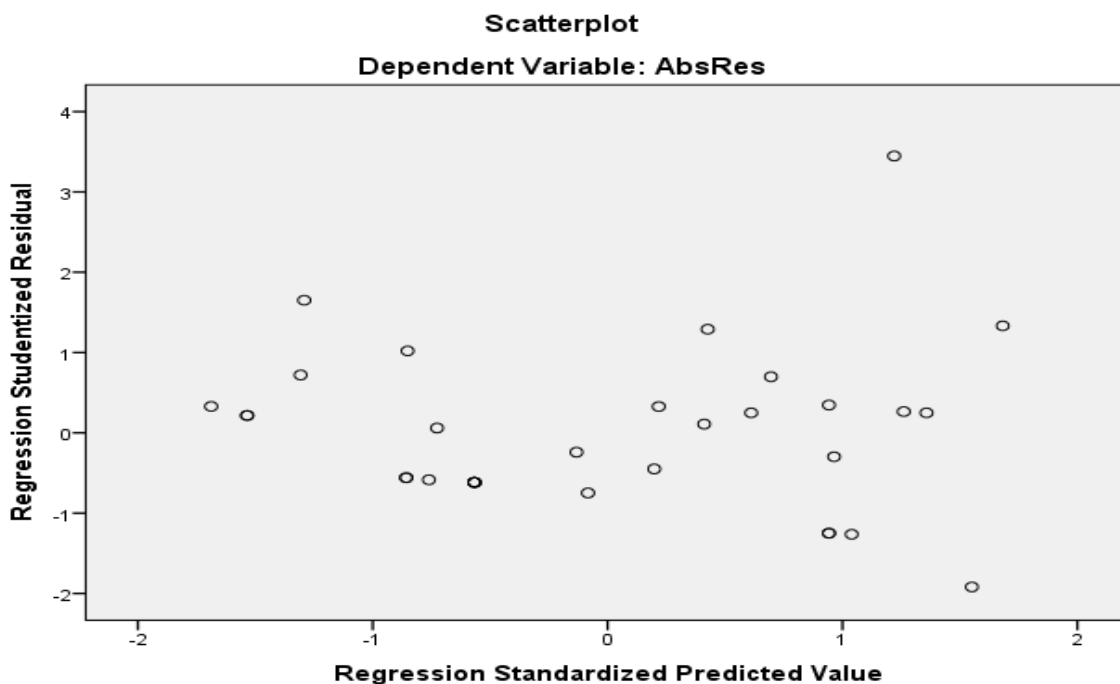


Figure 1. Scatterplot Test Results
 Source: Data processed SPSS Version 20 (2026)

The figure above shows that the data points on the *scatterplot* are randomly distributed and do not form any clear pattern, appearing both above and below the zero line. This indicates that there is no heteroscedasticity in the regression model used in this study.

c. Multiple Linear Regression Test

Table 6. Regression Analysis Results Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficient	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.987	2.912		.339	.737		
1 SIMDA	.037	.076	.055	.483	.633	.494	2.023
Human Resource Competence	.669	.219	.526	3.059	.005	.221	4.526
Internal Control	.335	.174	.361	1.927	.064	.186	5.384

a. Dependent Variable: Financial statement quality
 Source: Data processed SPSS Version 20 (2026)

Based on the results of the multiple linear regression analysis, the multiple regression equation can be formulated as follows:

$$Y = 0,987 + 0,037x_1 + 0,669x_2 + 0,335x_3 + e$$

1. The constant value of 0.987 indicates that if the value of variable X is 0, the quality of the financial statements will be 0.987.
2. The regression coefficients for variables x1, x2, and x3 are 0.037, 0.669, and 0.335, respectively, which means their values are positive and it can be said that when these X variables increase, the Y variable—financial statement quality—will improve.

d. Hypothesis Testing

1. Coefficient of Determination (Adjusted R²)

Table 7. Results of the Determination Test Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.900 ^a	.811	.791	1.35549	2.136

Predictors: (Constant), Internal Control, SIMDA, HR Competence

b. Dependent Variable: Financial Statement Quality
 Source: Data processed SPSS Version 20 (2026)

Based on the results of the coefficient of determination test, an *Adjusted R-Square* value of 0.791 was obtained, indicating that Financial SIMDA, HR Competency, and Internal Control are collectively capable of explaining 79.1% of the financial report quality, while the remaining 20.9% is explained by other variables outside the research model.

2. Simultaneous Test (F-Test)

The F-test, also known as the simultaneous test, is a test used to determine whether all independent variables included in the model have a combined effect on the dependent variable.

The steps in the decision-making process for the F-test are:

- a) If the calculated F value is greater than the table F value and the Sig. F value is less than $\alpha = 0.05$, it can be concluded that the independent variables collectively have a significant effect on the dependent variable.
- b) If the calculated F value is less than the critical F value and the F significance level is greater than $\alpha = 0.05$, it can be concluded that the independent variables, taken together, do not have a significant effect on the dependent variable.

Table 8. F-Test Results ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	228.353	3	76.118	41.428	.000 ^b
Residual	53.284	29	1.837		
Total	281.636	32			

a. Dependent Variable: Financial Statement Quality

b. Predictors: (Constant), Internal Control, SIMDA, Human Resource Competence

Source: Data processed SPSS Version 20 (2026)

Based on the results of the simultaneous test (F test), the calculated F value was $41.428 > F$ table 2.93403 with a significance level of $0.000 < 0.05$. This indicates that SIMDA Finance, Human Resource Competence, and Internal Control simultaneously have a significant effect on the Quality of Financial Reports.

3. Partial Test (t-Test)

The t-test, also known as the partial test, is used to determine whether each independent variable individually has a significant effect on the dependent variable in a regression model. This test evaluates the contribution of each independent variable by examining the t-statistic and its significance value (p-value). A variable is considered to have a significant partial effect if it meets the predetermined significance level.

The steps in decision-making for the t-test are as follows:

- a) If the calculated t-value is greater than the critical t-value and the t-value significance is less than $\alpha = 0.05$, it can be concluded that the independent variable has a significant partial effect on the dependent variable.
- b) If the calculated t-value is less than the critical t-value and the significance level (Sig.) is greater than $\alpha = 0.05$, it can be concluded that the independent variable does not have a significant partial effect on the dependent variable.

Table 9. T-Test Results Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficient	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	.987	2.912		.339	.737		
SIMDA	.037	.076	.055	.483	.633	.494	2.023

Human Resource Competence	.669	.219	.526	3.059	.005	.221	4.526
Internal Control	.335	.174	.361	1.927	.064	.186	5.384

a. Dependent Variable: Financial Statement Quality
Source: Data processed SPSS Version 20 (2026)

Based on the partial tests conducted, the following results were obtained:

- a) The results of the t-test analysis for the SIMDA variable (X1) yielded a $t\text{-value}_{\text{calculated}}$ of $0.483 < t\text{-value}_{\text{table}}$ of 2.04523, with a significance level of $0.633 > 0.05$. Thus, it can be concluded that H_1 is rejected, meaning that SIMDA does not influence Financial Statement Quality.
- b) The results of the t-test for the Human Resource Competence variable (X2) yielded a $t\text{-value}_{\text{calculated}}$ of $3.059 > t\text{-value}_{\text{critical}}$ of 2.04523, with a significance level of $0.005 < 0.05$. Thus, it can be concluded that H_2 is accepted, meaning that Human Resource Competence significantly influences the Quality of Financial Statements.
- a) The results of the t-test analysis for the Internal Control variable (X3) yielded a $t\text{-value}_{\text{calculated}}$ of 1.927, which is less than the $t\text{-value}_{\text{critical}}$ of 2.04523, with a significance level of $0.64 > 0.05$. Therefore, it can be concluded that H_3 is rejected, meaning that Internal Control does not influence the Quality of Financial Reports.

The Effect of the Regional Financial Management Information System (SIMDA) on the Quality of Financial Reports at the Education and Culture Office of North Labuhanbatu Regency

Based on the results of the t-test, the SIMDA variable (X1) yielded a $t\text{-value}_{\text{calculated}}$ of $0.483 < t\text{-value}_{\text{critical}}$ of 2.04523, with a significance level of $0.633 > 0.05$. Thus, H_1 is rejected, meaning that SIMDA has no effect on the quality of financial reports.

SIMDA is an information system developed by Financial and Development Supervisory Agency to generate fast, precise, accurate, and integrated financial information to support regional financial management. According to [Muharik \(2023\)](#), SIMDA is designed to produce regional financial reports that are relevant, complete, and verifiable, so that conceptually, it is expected to improve the quality of local government financial reports.

However, the results of this study indicate that the implementation of the SIMDA has not yet been able to exert a direct influence on the quality of financial statements. This suggests that the SIMDA serves primarily as an administrative support tool rather than as a key determinant of financial statement quality. A system that has been standardized and is routinely used by all work units tends no longer to be a distinguishing factor in improving the quality of financial statements.

The results of this study are consistent with the findings of [Fu'adah \(2024\)](#), who stated that the implementation of SIMDA does not affect the quality of local government financial reports.

The Effect of Human Resource Competency on the Quality of Financial Reports at the Education and Culture Office of North Labuhanbatu Regency

Based on the t-test results, the Human Resource Competence variable (X2) yielded a $t\text{-value}_{\text{calculated}}$ of $3.059 > t\text{-value}_{\text{critical}}$ of 2.04523 with a significance level of $0.005 < 0.05$. Thus, H_2 is accepted, meaning that human resource competence has a significant effect on the quality of financial reports.

Theoretically, human resource competencies refer to an individual's capabilities, which encompass knowledge, skills, and work attitudes that directly influence performance

(Andini Ramadhanti & Rufaedah Yanti, 2023). ([Lestari, 2021](#)) states that HR competencies in financial management can be assessed based on job position, educational level, training, and the skills possessed.

The results of this study indicate that employees with adequate competencies are able to understand Government Accounting Standards, local financial regulations, and the process of preparing accrual-based financial statements as stipulated in Government Regulation No. 71 of 2010. This enables the presentation of financial statements that are relevant, reliable, comparable, and easy to understand.

These findings reinforce the view that human factors are the most decisive element in producing high-quality financial reports. This aligns with the research by [Muharik \(2023\)](#) and [Gunandi \(2017\)](#), which states that human resource competence has a significant effect on the quality of local government financial reports. These studies confirm that officials who possess adequate accounting knowledge and technical experience tend to be able to present financial reports more accurately and in accordance with applicable standards.

The Influence of the Internal Control System on the Quality of Financial Reports at the Education and Culture Office of North Labuhanbatu Regency

Based on the results of the t-test, the Internal Control System variable (X3) yielded a $t\text{-value}_{\text{calculated}}$ of 1.927 < $t\text{-value}_{\text{critical}}$ of 2.04523, with a significance level of 0.64 > 0.05. Thus, H3 is rejected, meaning that the internal control system has no effect on the quality of financial statements.

Theoretically, according to Committee of Sponsoring Organizations of the Treadway Commission (COSO) and Government Regulation No. 60 of 2008, an internal control system is a process designed to provide reasonable assurance regarding the reliability of financial reporting, the effectiveness and efficiency of operations, and compliance with laws and regulations. With adequate internal controls in place, the risk of errors and irregularities in the preparation of financial statements should be minimized.

However, the results of this study indicate that internal control systems do not have a direct impact on the quality of financial statements. This can be explained by the concept that internal controls provide only reasonable assurance, not absolute assurance, as there remains the possibility of human error, collusion, and management's disregard for procedures ([Prawitasari et al., 2023](#)).

These findings are supported by secondary data in the form of the audit results from the Indonesian Audit Board (BPK) North Sumatra Regional Office regarding the North Labuhan Batu Regency Education Office, which identified overspending and weaknesses in oversight regarding the management of the School Operational Assistance Fund (BOS) for the 2023 fiscal year. These findings indicate that, while an internal control system has been formally implemented, there are still weaknesses in the areas of oversight and financial accountability in practice.

Thus, the results of the primary data—based on statistical analysis—and the secondary data—in the form of BPK audit findings—indicate that, in theory, the existence of an internal control system does not necessarily improve the quality of financial statements unless it is accompanied by effective implementation, follow-up on audit findings, and the competence and commitment of the staff.

The results of this study are consistent with the research by [Andina \(2023\)](#), which states that internal control systems do not affect financial management accountability. This suggests that the implementation of formal and procedural internal controls does not necessarily improve the quality of financial reports if it is not accompanied by adequate competence and commitment on the part of government officials.

The Influence of the Regional Financial Management Information System (SIMDA), Human Resource Competency, and Internal Control Systems on the Quality of Financial Reports at the Education and Culture Office of North Labuhanbatu Regency

Based on the results of the simultaneous test (F-test), the ^{calculated}F-value was 41.428 > the ^{critical}F-value of 2.93403, with a significance level of $0.000 < 0.05$. These results indicate that the Financial Management Information System (SIMDA), Human Resource Competency, and Internal Control System simultaneously have a significant effect on the Quality of Financial Reports at the Education and Culture Office of North Labuhanbatu Regency. Thus, the research hypothesis stating that there is a simultaneous effect of the three independent variables on the quality of financial reports is accepted.

These findings indicate that the quality of local government financial reports is not determined by a single factor alone, but rather results from the synergy between the financial information systems used, the competence of financial management personnel, and the effectiveness of the internal control systems implemented collectively. SIMDA serves as an integrated financial data processing tool; human resource competence is the primary driver in the management and utilization of the system; while the internal control system functions as a monitoring mechanism to minimize the risk of errors and irregularities in the preparation of financial reports.

This indicates that the quality of local government financial reports will improve if supported by the implementation of an adequate financial information system, competent personnel, and the application of accounting standards and internal control systems that function optimally.

Thus, the results of this study reinforce the view that improving the quality of financial reports at the Education and Culture Office of North Labuhanbatu Regency requires a comprehensive approach through the optimization of the SIMDA Keuangan system, the enhancement of human resource competencies, and the strengthening of the integrated implementation of internal control systems.

CONCLUSION

Based on the results of the research and discussion regarding the influence of the Regional Financial Management Information System (SIMDA), Human Resource Competency, and Internal Control Systems on the Quality of Financial Reports at the Education and Culture Office of North Labuhanbatu Regency, it can be concluded that, partially, the Regional Financial Management Information System (SIMDA) does not influence the quality of financial reports. This indicates that the existence of the SIMDA Finance system as an information system does not directly determine the quality of financial reports, as the system functions primarily as an administrative tool whose effectiveness is highly dependent on its utilization by users.

Conversely, human resource competence has been shown to have a significant impact on the quality of financial statements, confirming that officials' ability to understand accounting standards and local financial regulations, as well as their technical skills in managing and preparing financial statements, are key factors in producing high-quality financial statements.

Meanwhile, a partial internal control system also has no impact on the quality of financial statements, indicating that the implementation of formal and procedural internal controls does not necessarily improve the quality of financial statements if it is not supported by consistent implementation, effective oversight, and the commitment of financial management personnel.

However, the SIMDA, human resource competencies, and internal control systems simultaneously have a significant impact on the quality of financial statements. These findings indicate that the quality of financial statements will be optimal when these three

factors operate in an integrated and mutually supportive manner. Thus, it can be concluded that human resource competence is the most dominant factor influencing the quality of financial reports, while the SIMDA and internal control systems serve as supporting factors whose effectiveness is largely determined by the capabilities and commitment of officials in managing local finances.

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