



Research Paper

# The Effect of Human Resources Competence and Internal Control System on Regional Organization (OPD) Performance with Information Technology Utilization as Intervening Variable in Mamuju Regency

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*This research aims to know the effect of Human Resources Competence, Internal Control System, and Information Technology Utilization towards Regional Organization (OPD), as well as to know the effect of HR Competence and Internal Control System towards OPD's Performance with Information Technology Utilization as an intervening variable in Mamuju Regency Government. Peneliti menggunakan pendekatan kuantitatif pada penelitian ini. Hasil dari penelitian adalah 1) Human Resources Competence affects negatively and is not significant towards OPD Performance in Mamuju Regency, 2) Internal Control System affects positively and is significant towards OPD Performance in Mamuju Regency, 3) Information Technology Utilization affects positively towards OPD Performance in Mamuju Regency, 4) Information Technology Utilization as an intervening variable could strengthen the relations between Human Resources Competence and OPD Performance in Mamuju Regency, and 5) Information Technology Utilization as an intervening variable could strengthen the relations between Internal Control towards OPD Performance in Mamuju Regency.*

**Keywords:** HR Competence, Internal Control System, Information Technology Utilization, OPD Performance

*Received 08 Dec, 2021; Revised 21 Dec, 2021; Accepted 23 Dec, 2021 © The author(s) 2021.*

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## I. INTRODUCTION

Financial reports are the responsibility of employees in an agency or institution related to their management, not only based on responsibilities to superiors. This is considered important because the success of a policy is determined by the ability of human resources and also management in the government bureaucracy so that it can be implemented effectively and efficiently. Human Resource Competence (HR) is the ability of a person or individual in an organization (institutional) or a system to carry out its functions or authority to achieve its goals effectively and efficiently (Ihsanti, 2014). Meanwhile, according to Wati et al (2014) explained that a financial report is the result of work carried out by the accounting discipline, so that to produce financial reports, competent people are needed. The abilities possessed based on educational background will affect performance, good human resources and consistency with accounting disciplines will have a major contribution to work results in preparing good financial reports.

Human resources are an important factor for the creation of quality financial reports. The success of an entity is not only influenced by its human resources but also the competence of its human resources. In this case, the competence of human resources has a very important role to plan, implement, and control the entity concerned. According to Ihsanti (2014) who argues that Human Resources competence has a significant positive effect on the quality of regional financial reports. Human Resource Competence (HR) is the ability of an employee related to knowledge, skills, and attitudes in completing their performance so that they can achieve the desired goals. Competent human resources will be able to complete their work efficiently and effectively. The existence of human resource competence will support the timeliness of making financial reports.

The preparation of financial statements using the accrual basis requires competent human resources in accounting and the need for support from information technology (Mahmudi, 2011). Since the issuance of PP No. 56 of 2005 concerning Regional Financial Information Systems, the use of information technology in local

governments has become a must. However, its use requires competent human resources in the use of information technology and good internal control is needed to control the use of information technology.

Another factor that influences the performance of OPD is internal control. In PP No. 60 of 2008 explained that the Internal Control System is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. In its implementation, internal control consists of a review of the performance of the relevant government agency. According to Riandani (2017), it is stated that internal control has a positive effect on the quality of financial reports. Government internal control is a way to direct, monitor and measure the resources of an organization, and also has an important role in preventing and detecting fraud and protecting organizational resources. One of the general goals of management in designing an effective government internal control system is to make financial reports reliable.

In optimizing the performance of OPD in preparing financial reports, it is necessary to use information technology, as it is known that information technology is technology that has the ability to capture, store, process, retrieve and transmit. information and as a means to improve the performance of both government and companies related to the use of information technology (Wansyah and Bakar. 2012). The use of information technology has increased along with developments that affect financial statements that have a predetermined standard, this is the basis that the use of information technology is one of the priorities in improving OPD performance. In accordance with what was explained by Tuasikal (2007) that to produce financial information that is useful for users, financial reports must be prepared by personnel who have competence in the field of regional financial management and accounting systems. This understanding of Government Accounting Standards (SAP) is needed so that the results of regional financial reports are of higher quality (relevant, reliable, understandable, and comparable).

## **II. THEORETICAL AND LITERATURE REVIEW**

### **2.1. Human Resource Competence**

Human resources are also defined as high-quality Human Resources who are able to create not only comparative value, but also competitive, generative and innovative values by using the highest energies such as intelligence, creativity, and imagination that do not again solely using crude energy such as raw materials, land, water, muscle power, and so on (Ndraha in Izzati, 2011:12). Therefore, human resources are resources that are used to mobilize other resources to achieve organizational goals. Human resources are an important factor so that the performance of OPD can run optimally. OPD must have quality human resources in good regional financial management.

### **2.2. Internal Control System**

In the Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government's Internal Control System in Chapter 1, it states that the Internal Control System is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through activities effective and efficient, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations.

### **2.3. Information Technology Utilization**

Komarasari (2016) explained that to improve the performance of government organizations/agencies within the framework of improving services to the community and accelerating the implementation of e-government is very important in utilizing information technology. Not much different from According to Setyowati et al (2014) who stated that the use of information technology will greatly help speed up the process of managing financial transaction data, presenting financial reports, and can avoid mistakes in posting documents from books, journals, ledgers, to become a single entity. complete financial reports in accordance with the laws and regulations concerning the financial management of local governments.

Utilization of information technology is needed to support government performance in any way, the implementation of e-government is one proof of the government's willingness to improve government performance.

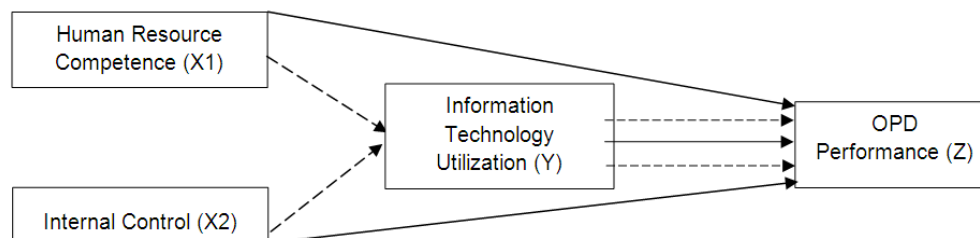
### **2.4. Regional Organization (OPD) Performance**

According to Harsuko (2011), performance is the extent to which a person has played for him in carrying out organizational strategy, both in achieving specific goals related to individual roles and or by demonstrating competencies that are declared relevant to the organization. Performance is a multi-dimensional concept that includes three aspects, namely attitude, ability and achievement.

Based on this opinion, performance is a work achievement or work result (output) both quality and quantity achieved by Human Resources per unit of time in carrying out their work assignments in accordance with the responsibilities that have been given. The quality of employee work can directly affect the performance of the institution or related agencies.

### III. CONCEPTUAL FRAMEWORK

#### 3.1. Conceptual Framework



#### 3.2. Hypothesis

1. Human Resources Competence affects positively and significantly towards OPD Performance in Mamuju Regency Government
2. Internal Control affects positively and significantly towards OPD Performance in Mamuju Regency Government
3. Information Technology Utilization affects positively and significantly towards OPD Performance in Mamuju Regency Government
4. Human Resources Competence affects positively and significantly towards OPD Performance through Information Technology Utilization as an intervening variable in Mamuju Regency Government
5. Internal Control affects positively and significantly towards OPD through Information Technology Utilization as an intervening variable in Mamuju Regency Government

### IV. RESEARCH METHOD

#### 4.1. Research Design

In this study, this study used a quantitative method approach. Quantitative method is a research method based on the philosophy of positivism, used to examine the population of a certain sample, sampling techniques are generally random, data collection uses research instruments, data analysis is quantitative or statistical in nature with the aim of testing predetermined hypotheses (Sugiyono, 2010). 2014:8)

#### 4.2. Research Time and Location

The location or place of research carried out by researchers in obtaining data is at the Regional Apparatus Organization of Mamuju Regency which is located at Mamuju City, West Sulawesi Province. While the time of this research was carried out for 6 (months) from June to December 2021.

#### 4.3. Population and Sample

##### 4.3.1. Population

The object or value is called the unit of analysis or population element, the unit of analysis can be people, companies, or other institutions, products, households and agricultural land. In this study, the population taken was all Regional Apparatus Organizations within the scope of the Mamuju Regency Government. Of the total OPD in Mamuju Regency, there are 32 OPD with a total of 2,684 ASN with 1,224 male and 1,460 female (BKD Mamuju Regency, 2021).

##### 4.3.2. Sample

In this study the sampling technique used is non-probability sampling with purposive sampling technique. If there are 32 OPDs in Mamuju Regency, with each OPD 5 State Civil Apparatus (ASN) can access SIMDA. So the sample used in this study was 160 ASN (BKD Mamuju Regency 2021).

#### 4.4. Data Type and Sources

##### 4.4.1. Data Types

1. Quantitative Data is data obtained in the form of numeric symbols or number symbols.
2. Qualitative data is data or information obtained in the form of verbal sentences, not in the form of symbols or numbers.

#### **4.4.2. Data Sources**

1. Primary data is data that comes from the results of observations and interviews with government leaders and employees which are obtained directly.
2. Secondary data is data sourced from organizational documentation and written reports that are made periodically obtained from existing sources.

#### **4.5. Data Gathering Sources**

1. Literary research is citing several book opinions from various references and studying some literature related to writing this proposal to complement the data obtained in the field and to obtain a theoretical framework that will be used as reference material.
2. Field research which includes direct observation of the object of research with the aim of describing all the facts that occur in the object of research so that problems can be solved. In this field research the author uses three research techniques, namely:
  - a. The observation technique is carried out by conducting direct observations on the object of research.
  - b. Interview technique, namely conducting questions and answers with leaders and employees of the organization in order to obtain the necessary data.
  - c. Documentation techniques, namely data obtained through the records of the documents contained at the research site.
  - d. The questionnaire conducted using the Likert scale technique is a psychometric scale that is commonly used in questionnaires and is the most widely used scale in research in the form of surveys, it can be proven that he uses a Likert scale.

#### **4.6. Operational Variable Definition**

##### **4.6.1. Independent Variable**

The independent variable that affects the dependent variable is called the independent variable. As explained by Sugino (2016) the independent variable is the variable that causes the emergence or change of the dependent variable. The independent variables in this study are: Human Resources competence and internal control.

##### **4.6.2. Dependent Intervening**

Variables that become intermediaries between independent variables and variables are called intervening variables or moderating variables. As explained by Sugiono (2010) intervening variables are variables that theoretically affect the relationship between the independent variable and the dependent variable to be an indirect relationship. The intervening variable used in this research is the use of information technology.

##### **4.6.3. Dependent Dependent**

The dependent variable that affects the independent variable is called the dependent variable. As explained by Sugino (2016) that the dependent variable is influenced by the data, due to the presence of independent variables. The dependent variable contained in this research is the performance of OPD.

#### **4.7. Data Analysis and Hypothesis Test**

##### **4.7.1. Analysis Technique**

Descriptive analysis aims to provide a description of the research subject based on data and variables obtained from the group of subjects studied and is not intended for hypothesis testing.

To determine the effect of an intervening variable, the path analysis method can be used. Path analysis is an extension of multiple linear regression analysis, or path analysis is the use of regression analysis to estimate causality between variables (casual models) that have been determined previously based on theory.

##### **4.7.2. Classic Assumption Test**

###### **1. Validity Test**

Validity test is used to test the extent to which the accuracy of the measuring instrument can reveal the concept/symptom of the event being measured. If  $r_{count}$  is greater than  $r_{table}$  and the value is positive, then the statement or indicator item is declared valid if  $r_{count} \geq r_{table}$  (at 5% level) then the statement is declared valid so that it can be used for further research.

- a. If  $r > 0.03$  then the statement items from the questionnaire are valid.
- b. If  $r < 0.03$  then the statement items from the questionnaire are invalid.

###### **2. Reliability Test**

Reliability tests are carried out to find out how far the measurement results remain consistent if two or more measurements are made of the same symptoms using the same measurement tool. To see whether a measuring instrument is reliable or not, a statistical approach is used, namely through the reliability coefficient and if the reliability coefficient is  $> 0.60$  then the overall statement is declared reliable.

#### **4.7.3. Regression Analysis**

##### **1. Multiple Linear Regression**

To determine the effect of human resource competence, internal control and the use of information technology on the performance of OPD in Mamauju district using the regression formula according to Sugiyono (2012:165) multiple regression analysis is used as follows:

$$Z = a + b_1X_1 + b_2X_2 + b_3Y + e$$

Description :

Z	: OPD Performance
a	: Constant
b	: Regression Coefficient
X1	: Human Resources Competence
X2	: Internal control
Y	: Utilization of Information Technology
E	: Error (error)

##### **2. Correlation Coefficient**

Correlation coefficient analysis (R) is used to explain the strength and direction of the relationship between the independent variable and the dependent variable. The author uses correlation analysis to measure the strength of the association (relationship) between the independent variable and the dependent variable.

##### **3. Determination Coefficient**

The coefficient of determination test ( $R^2$ ) is essentially used to measure how far the model's ability to explain the dependent variable is. To measure the contribution of variation  $X_1$ ,  $X_2$  to variation  $Y$ , the coefficient of multiple determination ( $R^2$ ) test is used, the value of  $R^2$  has a range from 0 to 1 ( $0 \leq R^2 \leq 1$ ). The greater the value of  $R^2$  (closer to 1), the better the regression results. The closer to 0 the variable as a whole does not explain the dependent variable. The formula for finding the coefficient of determination with 2 independent variables is as follows:

$$R^2 = \frac{(ryx_1)^2 + (ryx_2)^2 - 2 \cdot (ryx_1) \cdot (ryx_2) \cdot (rx_1x_2)}{1 - (rx_1x_2)^2}$$

Description :

$R^2$	= Coefficient of Determination
$ryx_1$	= Simple Coefficient Between $X_1$ and $Y$
$ryx_2$	= Simple Coefficient Between $X_2$ and $Y$
$rx_1x_2$	= Simple Coefficient Between $X_1$ and $X_2$

##### **4. Analysis Path**

Path analysis is an analysis that uses correlation and regression so that it can be seen that to arrive at the last dependent variable, we must go through a direct path or through an intervening variable (Sugiyono, 2017).

The path coefficient is calculated by constructing a structural equation, namely a regression equation that shows the hypothesized relationship. The equations are:

$$Z = a + b_1X_1 + b_2X_2 + b_3Y + e$$

Information:

The value of e	= $\sqrt{1-R^2}$
X1	= Human Resources Competence
X2	= Internal control
Y	= Utilization of Information Technology

#### **4.7.4. Hypothesis Testing**

##### **1. Partial Test (T Test)**

The t-test is a test used to test how far the influence of the independent variables used in this study individually in explaining the dependent variable partially. The formula for determining the t test is:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

Information :

- t = t test value
- r = Correlation Coefficient
- n = Number of Data
- r<sup>2</sup> = Coefficient of Determination

T test is used to test the independent variables on the dependent variable partially or separately. The hypotheses used are:

- a. If the value of Tcount > Ttable then the independent variable (X) has an effect on the dependent variable (Y).
- b. If the value of Tcount < Ttable, then the independent variable (X) has no effect on the dependent variable (Y).

Meanwhile, to find out whether it has a significant effect on the dependent variable, it can be done by testing as follows:

- a. If the value of Sig. < 0.05 then the independent variable (X) has a significant effect on the dependent variable (Y).
- b. If the value of Sig. > 0.5 then the independent variable (X) has no significant effect on the dependent variable (Y).

2. Simultaneous Test (F Test)

The F statistical test basically shows whether all independent variables or independent variables included in the model have a joint effect on the dependent variable or the dependent variable. By using the SPSS 22 for windows method, a variable will have a significant effect if the fcount of the variable is greater than the ftable value

$$F = \frac{R^2/K}{(1-R^2)/(n-k-1)}$$

Information:

- F = Fcount which is then compared with Ftable
- R<sup>2</sup> = predetermined correlation coefficient
- k = Number of independent variables
- n = Number of sample members

To test this hypothesis, the F statistic is used with the following decision-making criteria:

- a. If Fcount < Ftable, it can be concluded that the independent variable has an effect on the dependent variable or the hypothesis is accepted.
- b. If Fcount > Ftable then the independent variable has no effect on the dependent variable or the hypothesis is rejected.

Meanwhile, to find out the significance, the hypothesis used is as follows:

- a. F sig. < 0.5, then H<sub>0</sub> is rejected, meaning that the independent variable simultaneously affects the dependent variable.
- b. F sig. > 0.5, then H<sub>0</sub> is accepted, meaning that the independent variable simultaneously does not affect the dependent variable.

## V. RESEARCH RESULTS

### 5.1. Descriptive Analysis

#### 5.1.1. Variable Description

##### 5.1.1.1. Human Resources Competence

Item	SD		D		N		A		SA		TOTAL	
	F	%	F	%	F	%	F	%	F	%	F	%
1	8	5	7	4,4	0	0	91	58,9	54	33,8	160	100
2	8	5	0	0	6	3,8	91	58,9	55	34,4	160	100
3	3	1,9	18	11,3	37	23,1	68	42,5	34	21,3	160	100
4	5	3,1	0	0	7	4,4	101	63,1	47	29,4	160	100
5	5	3,1	0	0	3	1,9	77	48,1	75	46,9	160	100
6	5	3,1	4	2,5	13	8,1	88	55	50	31,3	160	100

Based on the table above it can be explained that the Mamuju Regency Health Center shows the results of the frequency calculation on the Human Resources Competence variable (X<sub>1</sub>) on items with work

implementation supported by technological knowledge in accordance with my work to fulfill the needs in carrying out tasks well (item 1) the highest respondent stated agree as many as 91 people or 58.9 percent, while the lowest respondents stated disagree amounted to 7 people or 4.4 percent. On the item by understanding every given job and ready to develop it with their abilities (item 2), the highest respondents agreed as many as 91 people or 58.9 percent, while the lowest expressed neutral amounted to 6 people or 3.8 percent.

On the item by participating in technical training to improve abilities and skills in completing the given work (item 3), the highest respondents agreed as many as 68 people or 42.5 percent, while the lowest stated strongly disagreed with 3 people or 1.9 percent. On the item ability to solve problems in accordance with the duties and responsibilities (item 4), the highest respondents agreed as many as 101 people or 63.1 percent while the lowest stated strongly disagreed with 5 people or 3.1 percent.

On the item working by prioritizing ethics and code of ethics as an employee (item 5), the highest respondent agreed 77 people or percent while the lowest stated strongly disagreed 5 people or 3.1 percent. Giving work authority on the basis of expertise (item 6), the highest respondents agreed 88 people or 55 percent, while the lowest respondents disagreed with 4 people or 2.5 percent.

**5.1.1.2. Internal Control**

Item	SD		D		N		A		SA		TOTAL	
	F	%	F	%	F	%	F	%	F	%	F	%
1	5	3,1	0	0	31	19,4	107	66,9	17	10,6	160	100
2	5	3,1	3	1,9	31	20	97	60,6	23	14,4	160	100
3	5	3,1	0	0	34	21,3	97	60,8	23	14,4	160	100
4	5	3,1	0	0	26	16,3	88	55	41	25,6	160	100
5	5	3,1	0	0	49	30,6	87	54,4	19	11,9	160	100

Based on the table above it can be explained that the results of the calculation of the frequency of the internal control variable (X2) on items with the Control Environment (item 1), the highest respondents agreed as many as 107 people or 66.9 percent, while the lowest stated strongly disagreed with 5 people or 3, 1 percent. While those who disagreed, no one voted. On the risk assessment item (item 2), the highest respondents agreed as many as 60.6 people or 23 percent, while the lowest stated strongly disagreed with 87 people or 3.1 percent.

In the control activity item (item 3), the highest respondents agreed as many as 97 people or 60.8 percent, while the lowest stated strongly disagreed with 5 people or 3.1 percent. In the Information and Communications item (item 4), the highest respondents agreed as many as 88 people or 55 percent, while the lowest stated strongly disagreed with 5 people or 3.1 percent. In item 5 with monitoring items 87 people or 54.4 percent.

**5.1.1.3. Information Technology Utilization**

Item	SD		D		N		A		SA		TOTAL	
	F	%	F	%	F	%	F	%	F	%	F	%
1	6	3,8	0	0	0	0	75	46,9	79	49,4	160	100
2	0	0	14	8,8	40	25	59	36,9	47	29,4	160	100
3	6	3,8	0	0	2	1,3	82	51,2	70	43,8	160	100
4	3	1,9	3	1,9	43	26,9	66	41,3	45	28,1	160	100
5	6	3,8	5	3,1	0	0	99	61,9	50	31,3	160	100
6	3	1,9	0	0	19	11,9	92	57,5	46	28,7	160	100

Based on the table above, it can be explained that the Mamuju Regency OPD shows the results of the frequency calculation on the variable Utilization of information technology (Y) on items with workplaces having software or applications to support work (item 1) the highest respondents agreed as many as 79 people or 49.4 percent, while the lowest respondents disagreed with 6 people or 3.8 percent. On the internet network with adequate capacity that has been installed at the village office (item 2), the highest respondents agreed as many as 59 people or 36.9 percent, while the lowest expressed neutral amounted to 14 people or 8.8 percent.

On the item with the internet network used as a liaison between the apparatus in sending data and information needed (item 3), the highest respondents agreed as many as 82 people or 51.2 percent, while the lowest expressed neutral amounted to 2 people or 1.3 percent. In the transaction items up to the preparation of reports in the village government computerized (item 4), the highest respondents agreed as many as 66 people or 41.3 percent while the lowest stated strongly disagreed with 3 people or 1.9 percent.

In the data management item using software in accordance with applicable government regulations (item 5), the highest respondent agreed with 99 people or 61.9 percent while the lowest stated strongly disagreed 5 people or 3.1 percent. Maintenance and improvement of the computerized system is carried out regularly and continuously (item 6), the highest respondent agrees with 92 people or 57.5 percent, while the lowest agrees with 4 people or 1.9 percent.

5.1.1.4. OPD Performance

Item	SD		D		N		A		SA		TOTAL	
	F	%	F	%	F	%	F	%	F	%	F	%
1	3	1,9	8	5	19	11,9	98	61,3	31	20	160	100
2	3	1,9	3	1,9	16	10	103	64,4	35	21,9	160	100
3	0	0	6	3,8	24	15	101	63,1	29	18,1	160	100
4	3	1,9	0	0	23	14,4	96	60	38	23,8	160	100
5	3	1,9	3	1,9	25	15,6	88	55	41	25,6	160	100
6	3	1,9	0	0	15	9,4	91	56,9	51	31,9	160	100

Based on table above, it can be explained that the performance of OPD (Z) in Mamuju Regency shows the results of the calculation of the frequency on items with the allocation of resources in accordance with the strategic plan that has been set (item 1), the highest respondents agreed as many as 98 people or 61.3 percent, while respondents the lowest disagreed amounted to 3 people or 1.9 percent. On the implementation of the work has been carried out efficiently and economically (item 2), the highest respondents agreed as many as 103 people or 64.4 percent, while the lowest stated strongly disagreed and disagreed with 3 people or 1.9 percent.

On the items the results achieved were in accordance with the planning and on target (item 3), the highest respondents agreed as many as 101 people or 63.1 percent, while the lowest respondents disagreed with 6 people or 3.8 percent. The results that have been achieved can be used properly and provide great benefits for many people (item 4). The highest respondents agreed as many as 96 people or 60 percent, while the lowest respondents disagreed with 3 people or 1.9 percent.

On the items the results achieved can be completed and function optimally (item 5), the highest respondents agreed as many as 88 people or 55 percent, while the lowest respondents stated strongly disagree and disagree amounted to 3 people or 1.9 percent. The results achieved have a positive effect on the agency and the people (item 6). The highest respondents agree as many as 91 people or 56.9 percent, while the lowest respondents disagree with 3 people or 1.9 percent.

5.2. Regression Analysis

5.2.1. Multiple Linear Regression Analysis

In this study, the first multiple linear regression analysis was conducted between the influence of Human Resources Competence (X1) Internal Control (X2) and Information Technology Utilization (Y) with OPD Performance (Z).

Model	Coefficients <sup>a</sup>					
	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	
	B	Std. Error				
1	(Constant)	6.076	1.554		3.909	.000
	X1	-.046	.052	-.045	-.879	.381
	X2	.621	.086	.549	7.210	.000
	Y	.291	.076	.298	3.821	.000

a. Dependent Variable: Z

The result of this multiple linear regression equation is:

$$Y = 6,076 + (-0,046)X_1 + 0,621X_2 + 0,291Y + e$$

1. The value of the constant a = 6.076 means that if the variables of Human Resources competence, internal control and technology utilization are included in the study, the performance of OPD Mamuju Regency increases by 60.76%.
2. The value of the coefficient b1 = 0.258 means that if the Human Resources competence variable (X1) increases by one unit, then the Follow-up Examination Results (TLHP) will increase by 2.58%. The coefficient is positive, meaning that there is a positive relationship between Communication (X1) and TLHP (Y). Improved communication will increase the follow-up of examination results at the OPD of Mamuju Regency.
3. The value of the coefficient b4 = -0.046 means that if the Human Resources competence variable is included in this study, it makes a decrease of -0.046%. The coefficient is negative, meaning that there is a negative relationship between Human Resources Competence (X1) and OPD Performance (Z). The Human Resources competence variable reduces the performance of the OPD in Mamuju Regency.
4. The value of the coefficient b2 = 0.621 means that if the internal control variable has an increase of one unit, then the performance of the OPD will experience an increase of 6.21%. The positive coefficient means that there is a positive relationship between Internal Control (X2) and OPD Performance (Z). Improved internal control will improve the performance of the Mamuju Regency OPD.
5. The value of the coefficient b3 = 0.291 means that if the information technology utilization variable increases by one unit, the OPD performance will increase by 2.91%. The positive coefficient means that there is



a positive relationship between Information Technology Utilization (Y) and OPD Performance (Z). Increasing the use of information technology will improve the performance of OPD Mamuju Regency.

### 5.2.2. Correlation Coefficient Analysis

Calculation of the Correlation Coefficient of Human Resources Competence (X1) Against OPD (Z)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.134 <sup>a</sup>	.018	.012	4.073
a. Predictors: (Constant), Human Resources Utilization				

Based on data on the table above it can be seen that the correlation coefficient (r) of 0.134 indicates that there is a very low correlation between 0.00 – 0.199, this indicates that there is a moderate relationship between the Human Resources Competence variable (X1) and the OPD Performance variable (Z). in Mamuju Regency.

Calculation of the Correlation Coefficient of Internal Control (X2) Against OPD (Z)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.770 <sup>a</sup>	.592	.590	2.624
a. Predictors: (Constant), Internal Control				

Based on data on the table above it can be seen that the correlation coefficient (r) of 0.770 indicates that there is a strong correlation between 0.00 – 0.779, this indicates that there is a moderate relationship between the Internal Control variable (X2) and the OPD Performance variable (Z) at Mamuju Regency.

Calculation of the Correlation Coefficient of Human Resources Competence (X1) Against OPD Performance (Z) through the utilization information technology (Y)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.533 <sup>a</sup>	.284	.279	3.478
a. Predictors: (Constant), X1Z				

Based on data on the table above, it can be seen that the correlation coefficient (r) of 0.533 indicates that there is a moderate correlation between 0.40 – 0.599, this indicates that there is a moderate relationship between the Human Resources Competence variable (X1) and the OPD Performance variable (Z) through Utilization of Human Resources Information Technology in Mamuju Regency.

Calculation of the Correlation Coefficient of Internal Control (X2) Against OPD Performance (Z) through the utilization of information technology (Y)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.776 <sup>a</sup>	.602	.599	2.594
a. Predictors: (Constant), X2Z				

Based data on the table above it can be seen that the correlation coefficient (r) of 0.776 indicates that there is a strong correlation between 0.60 - 0.799, this indicates that there is a strong relationship between the internal control variable (X2) and the OPD performance variable (Z) through utilization of Human Resources information technology in Mamuju Regency.

Calculation Result of Human Resources competence coefficient (X1) internal control (X2) and utilization of information technology (Y) on OPD Performance (Z)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.792 <sup>a</sup>	.627	.620	2.525
a. Predictors: (Constant), Y, X1, X2				

Based on data on the table above it can be seen that the correlation coefficient (r) of 0.792 indicates that there is a strong correlation between 0.60 - 0.799 indicating a strong relationship between the variables of Human Resources Competence (X1) and Internal Control (X2) and Utilization of Information Technology (Y) on Performance of OPD (Z) in Mamuju Regency.

### **5.2.3. Determination Coefficient Analysis**

The coefficient of determination is used to determine how much influence the independent variable has on the dependent variable from the results of calculations using the SPSS 25 program.

#### **1. Contribution of Human Resources competence to OPD performance**

Based on table above, it can be seen that the coefficient of determination is determined by looking at the value (R square) obtained by 0.018 or 18% which means that Human Resources Competence (X1) has a contribution effect of 18% on the performance of OPD (Z) Mamuju Regency and 82% is influenced by factors not included in this study.

#### **2. Contribution of internal control to OPD performance**

While in table above it can be seen that the coefficient of determination is determined by looking at the value (R square) obtained by 0.592 or 59.2% which means that Internal Control (X2) has a contribution effect of 59.2% on the performance of OPD (Z) District Mamuju and 40.8% were influenced by factors not included in this study.

#### **3. Contribution of Human Resources competencies to OPD performance through the use of information technology**

Based on table above it can be seen that the coefficient of determination is determined by looking at the value (R square) obtained by 0.284 or 28.4%, which means that Human Resources Competence (X1) has a contribution effect of 28.4% on OPD Performance (Y) through Utilization Information Technology (Z) in Mamuju Regency and 71.6% is influenced by factors not included in this study. While in table above the direct influence of Human Resources Competence (X1) on OPD Performance (Z) is 0.018 or 18%. Based on the results of the calculations above, it is known that the direct effect is 18% and the indirect effect is 28.4%, which means that the value of the indirect effect is greater than the direct effect, these results indicate that the use of information technology as an intervening variable can strengthen Human Resources competencies. on the performance of OPD or H4 is accepted.

#### **4. Contribution of internal control to OPD performance through the use of information technology**

In table above it can be seen that the coefficient of determination is determined by looking at the value (R square) obtained by 0.602 or 60.2% which means that Internal Control (X2) has a contribution effect of 60.2% on OPD Performance (Y) through utilization Information Technology (Z) in Mamuju Regency and 39.8% were influenced by factors not included in this study. While in table above the direct influence of Internal Control (X2) on OPD Performance (Z) is 0.592 or 59.2%. Based on the results of the calculations above, it is known that the direct effect is 59.2% and the indirect effect is 60.2%, which means that the value of the indirect effect is greater than the direct effect, these results indicate that the use of information technology as an intervening variable can strengthen internal control on the performance of OPD or H5 is accepted.

#### **5. Contribution of Human Resources competence, internal control and utilization of information technology to OPD performance**

In table above it can be seen that the coefficient of determination is determined by looking at the value (R square) obtained by 0.627 or 62.7% which means that Human Resources Competence (X1), Internal Control (X2) and Utilization of Information Technology (Y) have a contributing influence. by 62.7% of the performance of OPD Mamuju Regency and 37.3% influenced by factors not contained in this study.

## **VI. DISCUSSION**

### **6.1. Human Resources Competence Effect towards OPD Performance**

The quality of standardization of staff with an undergraduate education background (S1) in Mamuju Regency with a percentage of 61.3%. This percentage is quite high. This high percentage is not balanced with the quality of work which is the benchmark for performance in an OPD, it can be seen in the results of the t test of the Human Resources Competence variable (X1) tcount is -0.879 with a ttable of 1.654 based on these results it is known that  $-0.879 > 1.654$ , while the significance value is  $0.381 > 0.05$ , it can be concluded that Human Resources competence has a negative and insignificant effect on OPD performance.

The percentage of the number of Bachelor graduates in the Mamuju Regency OPD, however, there is a mismatch between educational competence and the workload handled and the lack of local government policies to organize employee competence standardization training. This is in accordance with research conducted by Philadelphia et al (2020) that human resource competence does not affect the quality of local government financial reports, this is caused by the lack of employees with educational backgrounds in accounting and the lack of employees who have attended training/training in economics.

### **6.2. Internal Control Effect towards OPD Performance**

In this study, it is known that the results of the t-test of the regression coefficient of the Internal Control variable (X2) tcount is 7.210 with a t-table of 1.654 which means that there is a positive influence of internal control on employee performance. This is influenced by the OPD found in Mamuju Regency which has a clear

structure in achieving organizational goals. This is contained in the vision and mission contained in the office of each OPD

In this study, it is also known that the Internal Control variable (X2) has a significant effect on OPD Performance (Z) with a significance of 0.000 0.05. This is due to the many roles of OPD leaders in overseeing the implementation of the policies implemented, such as arriving on time. The OPD leadership in Mamuju Regency is an example in implementing these regulations. This is in line with the theory of COSMO or the Committee of Sponsoring Organizations of the Treadway Commission published the Internal Control Integrated Framework in 1994 which states that internal control is the control of company activities carried out by the leadership in order to achieve goals efficiently, which consists of policies and procedures. COSO states that there are 5 components of internal control that must be implemented to guarantee the achievement of internal control objectives, namely: control environment, risk assessment, control activities, information and communication, and monitoring.

The research that is in line with this research conducted by Noviyana and Pratolo (2018) states that the internal control system has a positive effect on the performance of government agencies, the higher the internal control system is applied, the better the performance of government agencies.

### **6.3. Information Technology Utilization Effect towards OPD Performance**

In this study, it is known that the results of the t-test, the regression coefficient value of the information technology utilization variable (Y) tcount is 3.821 with a t-table of 1.654 which means that there is a positive effect of the use of information technology on the performance of OPD. This is because information technology is used as a liaison between the apparatus in sending the data and information needed, with a stable internet network making it easier for employees to coordinate. This is in accordance with the opinion of Chin and Todd (1995), in Nasir and Oktari (2012) which states that the benefits of information technology develop company performance.

It can be seen in this study that the variable utilization of Information Technology (Y) has a significant effect on OPD Performance (Z) with a significance of 0.000 0.05. The use of Microsoft Office in administrative processes or predetermined applications in processing data, it is also known that Mamuju Regency has an LPSE (electronic procurement service) by accessing <http://lpse.mamujukab.go.id>, not only that the local government is also proactive in manage information on the website to disseminate performance by OPD or the local government of Mamuju Regency to the public by accessing <http://mamujukab.go.id>. This is in accordance with research conducted by Muzakki (2016) which states that the benefits of IT such as working faster, better performance, increasing productivity, making work more effective, making work easier, and having a positive effect on employee performance. If the benefits of IT are implemented properly and appropriately, it will support employee performance optimally.

### **6.4. Human Resources Competence Effect towards OPD Performance through Information Technology Information**

Based on the results of research that has been carried out, it is known that the direct influence of Human Resources competence on OPD performance is 18% and the indirect effect of Human Resources competence on OPD performance through the use of information technology is 28.4%, which means that the indirect effect is greater than the direct effect. These results indicate that the use of information technology as an intervening variable can strengthen Human Resources competencies. The use of applications in processing data at the OPD of Mamuju Regency can be easily mastered, it is known that employees in the age range of 36-40 are 30% with a Strata-1 education percentage of 61.3%, making the use of applications easy to understand and run to facilitate the performance of every employee. OPD.

In accordance with research obtained by Tarjo (2020) stated that the competence of human resources and the use of information technology have a positive and significant effect on the performance of the village apparatus. This means that the competence or ability of the village level government administration apparatus and supported by the use of technology has a positive impact on producing performance for village level implementers, namely the village apparatus. Villages have achievements in carrying out their activities because all activities must be well administered, reporting on time and accountability more clearly and transparently. Suggestions for further researchers can add training and motivation variables that can describe the competencies possessed by village officials so that they become more comprehensive for other villages.

### **6.5. Internal Control System Effect towards OPD Performance through Information Technology Utilization**

Based on the results of the research that has been carried out, it is known that the direct effect of internal control on the performance of OPD is 59.2% and the indirect effect on the performance of internal control on OPD through the use of information technology is 60.2%, which means that the value of the indirect

effect is greater than with a direct effect, these results indicate that the use of information technology as an intervening variable can strengthen internal control on OPD performance. Every OPD, including the OPD in Mamuju Regency, applies an Internal Control System in accordance with the mandate of Government Regulation of the Republic of Indonesia Number 60 of 2008. The use of the application in this program is to manage electronic data, its application is intended for accounting internal control and administrative internal control with the following objectives:

1. Safeguard the organization's wealth
2. Check the accuracy and reliability of accounting data
3. Promote efficiency
4. Encouraging compliance with management policies

This accuracy, effectiveness and efficiency facilitate the performance of OPD in Mamuju Regency to manage data electronically and minimize human errors in the data processing process. This is in accordance with research conducted by Menne et al (2018) which states that the Internal Control System is able to optimize the use of technology properly, it will have an impact on increasing the quality of government financial reports. can process and process accounting data using the software provided so that the processing and presentation of accounting data becomes faster and more accurate. This can improve the quality of local government financial reporting, where the manual method commonly used to process and compile government financial reports, has been replaced by computers that have the ability to be many times faster and more accurate than manually.

## VII. CONCLUSION

### 7.1. Conclusion

- 1) Human Resources Competence affects negatively and is not significant towards OPD Performance in Mamuju Regency
- 2) Internal Control System affects positively and is significant towards OPD Performance in Mamuju Regency
- 3) Information Technology Utilization affects positively towards OPD Performance in Mamuju Regency
- 4) Information Technology Utilization as an intervening variable could strengthen the relations between Human Resources Competence and OPD Performance in Mamuju Regency
- 5) Information Technology Utilization as an intervening variable could strengthen the relations between Internal Control towards OPD Performance in Mamuju Regency.

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