



QUALITY OF HUMAN RESOURCES IN THE FIELD OF ACCOUNTING AND REPORTING IN REGIONAL FINANCIAL AGENCY KEPAHIANG DISTRICT

Iswanto Lodika¹, Sugeng Suharto², And Achmad Aminudin³

¹Department Public Administration, Faculty of Social Science And Political Science, University of Bengkulu

²Department Public Administration, Faculty of Social Science And Political Science, University of Bengkulu

³Department Public Administration, Faculty of Social Science And Political Science, University of Bengkulu

e-mail : wantoklora@gmail.com

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ABSTRACT

This research aims to determine and analyze the quality of human resources and the relationship between human resources in the field of accounting and reporting at the Regional Financial Agency of Kepahiang Regency with the qualifications of the work carried out. Research is human qualitative as a research tool. In this research, the method used in determining informants is the international sampling technique, namely looking for informants in the field of Accounting and Reporting in the Regional Finance Agency of Kepahiang Regency using criteria that understand the quality of existing HR. The process of analyzing qualitative data obtained from field research and library studies is then analyzed qualitatively with the stages of data reduction, data presentation and drawing conclusions (verification). The results of the research found that the quality of human resources in the field of accounting and reporting at the Regional Financial Agency of Kepahiang Regency is not good because knowledge and understanding in preparing financial reports is still low and employee skills in using information technology are still lacking.

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INTRODUCTION

Human resources are very important in the development of a nation. Human resources are one of the keys to economic success. This is because human resources are the basic capital of a nation's wealth, as a production factor that is active in collecting capital, exploiting natural resources. Without human resources, abundant natural resources cannot be

managed. However, improvements in the economy in a region do not depend on the number of human resources alone, but rather emphasize the quality of the human resources themselves (Notoatmodjo 2019).

Human resources are the main element in an organization, because humans themselves control other elements (Hariandja, 2020). In line with the opinion expressed by Fisher that human resources are very important in the progress and



success of an organization, this is related to how human resources are managed and developed (Margaretha & Saragih, 2018: 19).

Human resources have an important role for organizations that want to be successful because the measure of success can be assessed by employee performance. Human resource performance, employee productivity as a result of employee growth and ultimately has an impact on organizational effectiveness (Wibowo, 2020:17). Human resources are the driving force in the activities and routines of an organization or company. As we know, in an organization or company, there are various kinds of individuals belonging to various statuses in the form of educational status, position, class, experience, gender, marital status, level of expenditure, and age level of each individual (Hasibuan, 2020:41). Human resources who have capacity and capability need to be recruited correctly to learn and do work optimally (Suharto, 2017).

In order to increase human resource capacity, the Accounting and Reporting sector took part in the Zoom Meeting Consultation Service which was organized by the Directorate General of Treasury, Ministry of Finance of the Republic of Indonesia and this event was attended by all employees of the Accounting and Reporting Sector and this event aims to improve Accounting and Reporting. Government Finance, the material discussed is about Government Accounting Standards which aims to more actively contribute to and oversee accountability in the implementation of the APBN/APBD in order to realize transparent and accountable management of State Finances.

For this reason, employees are needed who have good knowledge and behavior, so that their work will not be hampered and result in waste of time, money and energy (Hutapea, 2018: 11).

The results of a pre-research interview with one of the employees stated that the completion of financial reporting in the Accounting and Reporting Sector at the Regional Financial Agency of Kepahiang Regency was delayed for a month, which should have been submitted no later than January 31, but in reality it was delivered on February 31.

In preparing financial reports so far, employees in the Accounting and Reporting Division at the Regional Financial Agency of Kepahiang Regency do not have adequate competence, so they often ask for help from other agencies that understand or have basic accounting education. Apart from that, there is still a lack of Human Resources in the field of Accounting and Reporting at the Regional Financial Agency of Kepahiang Regency, so that the completion of financial reports is timely.

MATERIALS AND METHODE

The research is qualitative with humans as a research tool. Qualitative research aims to describe, depict, explain, explain and answer in more detail the problems to be researched by studying as closely as possible an individual, a group or an event and in qualitative research humans are the research instrument and the results of the writing are in the form of words or statements that according to the actual situation. Participants or informants in this research include various kinds, such as (1) key informants, those who



know and have various basic information needed in the research (2) main informants, namely those who are directly involved in the social interactions being studied (3) additional informants, namely those who can provide information even though they are not directly involved in the social interactions being studied (Sugiyono, 2018:45). In this research, the method used to determine informants was the snowball sampling technique, namely looking for informants in the Accounting and Reporting Sector at the Regional Financial Agency of Kepahiang Regency with the criteria of those who understand the quality of existing human resources. The process of analyzing qualitative data obtained from field research and literature study is then analyzed qualitatively.

RESULTS AND DISCUSSION

The quality of Human Resources in the Accounting and Reporting Sector at the Regional Financial Agency of Kepahiang Regency is not yet good because knowledge and understanding in preparing financial reports is still low and employee skills in using information technology are still lacking.

Therefore, the Regional Financial Agency of Kepahiang Regency can consider training and developing human resources in using information technology infrastructure and retaining expert staff, as well as improving employee coordination between work units involved in preparing financial reports, so as to improve the quality of financial reports in the Accounting and Reporting Sector. at the Regional Financial Agency of Kepahiang Regency.

Knowledge

The knowledge possessed by employees in the Accounting and Reporting Sector at the Regional Financial Agency of Kepahiang Regency is still lacking because they do not understand how to prepare accounting financial reports that are in accordance with Accounting Standards: Readability and Understanding, Completeness of Information, Separation of Funds and Accounts, Transparency Disclosure, Performance Monitoring, Compliance Regarding Regulations and Laws, Internal Monitoring, Consultation and Collaboration, Evaluation and Continuous Improvement.

Sudiaranti (2018:32) states that knowledge is the information an employee has to carry out their duties and responsibilities according to a particular field. The information held by an employee can be used to carry out work in real conditions. The success or failure of a task will be influenced by how much knowledge an employee has. Therefore, employees who have good knowledge will further increase work efficiency in carrying out their duties. Sutrisno (2011:204) states that knowledge. Awareness in the cognitive field. For example, an employee knows how to identify learning and how to carry out good learning according to existing needs effectively and efficiently in the company.

Comprehension

The understanding of employees in the Accounting and Reporting Sector at the Regional Financial Agency of Kepahiang Regency is still lacking because in preparing accounting financial reports they do not yet have Accuracy, Regularity, Compliance with Accounting Standards, Analytical Ability, Readability and Understanding, Teamwork,



Compliance with Regulations and Laws. Sutrisno (2011:204) states that understanding. The cognitive and affective depth of an individual. For example, an employee in carrying out learning must have a good understanding of the characteristics and conditions effectively and efficiently.

Skills

The skills possessed by employees in the Accounting and Reporting Division at the Regional Financial Agency of Kepahiang Regency are good in preparing accounting for government financial reports because they have implemented effective work methods to ensure that financial reports are prepared well, in accordance with applicable standards, and meet the needs of information users.

Sudiaranti (2018:32) states that skills are an effort to carry out the duties and responsibilities given by the company to an employee well and optimally, for example skills are the same as understanding and motivating other people both individually and in groups. In carrying out their duties, apart from having sufficient knowledge, employees also need to have special skills. These skills are needed to occupy certain positions, because these skills are needed when communicating, motivating other people, or in carrying out their duties so that they are carried out easily and achieve results that are in accordance with the goals of the company or agency.

Sutrisno (2011:204) states that Ability/Skills (skills). Something owned by an individual who carries out the tasks or work assigned to him. For example, employees' ability to choose work methods that are considered more effective and efficient.

Value

The value possessed by employees in the Accounting and Reporting Division at the Regional Financial Agency of Kepahiang Regency is good because employees are open in preparing accounting financial reports, ensuring that the information presented in financial reports can be understood clearly by report users.

Sudiaranti (2018:32) states that Attitude is an employee's behavioral pattern in carrying out their duties and responsibilities in accordance with company regulations. Employees are expected to have an attitude that supports these goals.

CONCLUSION

The quality of Human Resources in the Accounting and Reporting Sector at the Regional Financial Agency of Kepahiang Regency is not yet good because knowledge and understanding in preparing financial reports is still low and employee skills in using information technology are still lacking.

1. The knowledge possessed by employees in the Accounting and Reporting Sector at the Regional Financial Agency of Kepahiang Regency is still lacking because there are still some employees who do not understand how to prepare accounting financial reports in accordance with Accounting Standards: Readability and Understanding, Completeness of Information, Separation of Funds and Accounts, Transparency Disclosure, Performance Monitoring, Compliance with Regulations and Laws, Internal Monitoring, Consultation and



Collaboration, Evaluation and Continuous Improvement

2. The understanding of employees in the Accounting and Reporting Sector at the Regional Financial Agency of Kepahiang Regency is still lacking because in preparing accounting financial reports they do not yet have Accuracy, Regularity, Compliance with Accounting Standards, Analytical Ability, Readability and Understanding, Teamwork, Compliance with Regulations and Laws .
3. The skills possessed by employees in the Accounting and Reporting Division at the Regional Financial Agency of Kepahiang Regency are good in preparing accounting for government financial reports because they have implemented effective work methods to ensure that financial reports are prepared well, in accordance with applicable standards, and meet user needs information.
4. The value possessed by employees in the Accounting and Reporting Division at the Regional Financial Agency of Kepahiang Regency is good because employees are open in preparing accounting financial reports and ensure that the information presented in financial reports can be understood clearly by report users.

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