

Internal Control, HR Competence, and PNBP Financial Reporting Reliability in South Bangka Agencies

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ABSTRACT

Purpose: The purpose of this study is to examine how internal control and Human Resource (HR) competency affect the accuracy of Non-Tax State Revenue (PNBP) financial reporting at the Ministry of Religious Affairs Office of South Bangka Regency and the Land Office (ATR/BPN).

Methodology: This quantitative survey involved 56 participants. Data were analyzed using validity, reliability, classical assumption tests, multiple linear regression, t-test, F-test, and coefficient of determination, based on stewardship theory.

Results: Internal control positively and significantly affects PNBP financial reporting reliability, whereas HR competence has no significant partial effect. Simultaneously, both variables significantly influenced reporting reliability, with an Adjusted R^2 of 0.780.

Conclusions: Internal control is the dominant factor in improving PNBP financial reporting reliability, while both variables jointly explain 78% of the variation in central government vertical agencies in South Bangka Regency.

Limitations: Only two central government vertical agencies in South Bangka Regency participated in this survey, which had a small sample size (56 respondents).

Contribution: This study contributes to the development of public sector accounting research in the context of PNBP management, while also providing practical input for government agencies and policymakers to strengthen internal control and HR competence to produce reliable and accountable PNBP financial reporting.

Keywords: *Internal Control, HR Competence, Reliability of PNBP Financial Reporting*

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1. Introduction

Reliability in financial reporting is a crucial aspect of organizational governance, particularly in government agencies managing Non-Tax State Revenue (PNBP). Currently, Indonesia's public sector is subject to growing calls for accountability from both central and regional government agencies. Government agency management is required to produce pertinent and easily available information

because of the increasing demands for public accountability ([Yuniar et al., 2023](#)). If the information in financial reports is presented incorrectly, it will not be useful ([Sukma, Mustika, & Eliyanora, 2023](#)). Consequently, an important measure of accountability and transparency in state financial management is the accuracy of financial reporting. The quality of human resources, use of information technology, internal control, accounting understanding, application of Government Accounting Standards (SAP), organizational commitment, and financial supervision are some of the factors that affect the accuracy of financial reporting when managing government finances ([Rahmayani, 2023](#)).

Accurate financial statements free from material misstatements are necessary to provide a true and fair view of an entity's financial condition and meet stakeholders' expectations; therefore, the reliability of financial reporting is of utmost importance. Therefore, adequate internal control and strong HR competence are primary factors in producing reliable financial statements ([Hakim & Kusumah, 2025](#); [Rahmiati & Baihaqi, 2025](#); [Syahadatun & Pamungkas, 2025](#)). The central government vertical agencies in South Bangka Regency that are the focus of this study are the Land Office (ATR/BPN) and the Ministry of Religious Affairs Office of South Bangka Regency. Both agencies were selected because they have significant authority to collect and manage PNPB with different characteristics and operate with limited trained human resources in an archipelagic region.

Internal control in an organization is fundamentally important because operational activities and performance require specific policies that can accommodate and set boundaries for every activity implementation ([Gustina & Afrida, 2021](#); [Kartobi & Dewi, 2025](#)). Internal control plays a direct role in ensuring that every transaction is recorded correctly, preventing fraud, and guaranteeing compliance with procedures. Field conditions show that both agencies have implemented reasonably adequate internal control mechanisms, reflected in the separation of duties between PNPB receipt, recording, and reporting functions, as well as routine cash reconciliation between the receiving treasurer and the KPPN (State Treasury Service Office).

HR competency is the capacity of workers to perform activities and responsibilities inside the company with the attitudes, abilities, and knowledge that enable them to perform their jobs as effectively as possible ([Hakim & Kusumah, 2025](#)). Without adequate HR competence, even with good internal control, the final financial report still risks containing material errors ([Azharudin & Wadi, 2025](#)). The geographical conditions of South Bangka Regency as an archipelagic area pose challenges to accessibility for government financial competency training and certification programs.

The results of several previous studies are conflicting. Previous research has shown that internal controls have a positive and significant impact ([Hakim & Kusumah, 2025](#)), [Sukma et al. \(2023\)](#), and [Sugiarti and Setyowati \(2024\)](#), no effect [Gustina and Afrida \(2021\)](#), or even a negative effect ([Dewi, Mendra, & Saitri, 2022](#)). Similarly, HR competence shows mixed results between significant influence [Azharudin and Wadi \(2025\)](#), [Iskharimah, Harmono, and Sihwahjoeni \(2021\)](#), and [Rahmat and Maulina \(2024\)](#) and no significant influence ([Puspasari & Kuntadi, 2023](#); [Sukma et al., 2023](#)). This inconsistency drives the need for further research in the specific context of vertical agencies of the central government in South Bangka Regency.

2. Literature Review and Hypothesis/es Development

2.1 Stewardship Theory

[Donaldson and Davis \(1991\)](#) created stewardship theory as a substitute for the agency theory. This theory views managers not as agents pursuing personal interests but as stewards with an intrinsic commitment to achieving organizational goals. In the context of public sector organizations, government officials serve as stewards entrusted to manage state resources accountably, transparently, and in a manner oriented toward the public interest ([Donaldson & Davis, 1991](#)). The idea that government employees have an inherent incentive to generate trustworthy PNPB financial reports makes stewardship theory applicable to this study. Effective internal control and adequate HR competence are concrete manifestations of the steward's commitment to fulfilling the mandate of state financial management. Thus, the reliability of PNPB financial reporting is not solely produced by

external oversight mechanisms but also by the internal commitment of financial managers ([Syhadatun & Pamungkas, 2025](#)).

2.2 Internal Control

Internal control is a procedure that the board of directors, management, and other staff members create and implement to provide a reasonable level of assurance regarding the accomplishment of organizational goals pertaining to the accuracy of financial reporting, the efficacy and efficiency of operations, and adherence to relevant laws and regulations ([Prayoga & Martiah, 2025](#)). Within government agencies, internal control is regulated through Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP).

[Verrel and Setyawan \(2025\)](#) internal control consists of five main components: the control environment, risk assessment, control activities, information and communication, and monitoring. The control environment reflects leadership's commitment to integrity and ethical values, while risk assessment involves identifying and analyzing risks that may hinder the achievement of organizational objectives ([Olawale, Isibor, & Fiemotongha, 2024](#)). Control activities refer to policies and procedures designed to ensure that leadership directives are implemented properly ([Tarigan & Yuliansyah, 2025](#)). Information and communication ensure that relevant information is identified and delivered in a timely manner. Monitoring refers to the continuous evaluation of the quality of internal control. A strong internal control system helps ensure that every PNPB transaction is recorded accurately, free from material misstatements, and protected from potential fraud risks ([Hakim & Kusumah, 2025](#); [Rosidah, Sartika, & Trisninawati, 2024](#)).

2.3 Human Resource Competence

Human resource competency is the ability of a person, organization, or system to carry out its duties or authorities to accomplish its objectives successfully and efficiently ([Hakim & Kusumah, 2025](#)). In the context of government financial management, HR competence includes knowledge of government accounting, technical skills in using financial information systems, and a professional attitude in carrying out financial reporting duties. Employees with adequate competence can prepare financial statements in accordance with Government Accounting Standards (SAP), operate financial applications correctly, and perform data reconciliation and verification accurately ([Setiawan, Wardhani, & Yanto, 2025](#)). Conversely, limited HR competence can cause recording errors, delayed reporting, and inconsistencies in financial data, ultimately reducing the reliability of financial reports ([Sugiarti & Setyowati, 2024](#)). HR competence must be continuously improved through structured training, competency certification, and sustainable knowledge transfer programs ([Puspasari & Kuntadi, 2023](#)).

2.4 Reliability of PNPB Financial Reporting

Reliability is a key qualitative characteristic of financial report information that ensures that the information is reasonably free from errors, presented honestly, and verifiable ([Mbobo & Ekpo, 2016](#)). The reliability of financial reports is the foundation for sound economic decision-making by stakeholders ([Dewi et al., 2022](#)). PNPB, as regulated by Law Number 9 of 2018, is a levy paid by individuals or entities that directly benefit from government services or the utilization of state resources. Reliable PNPB financial reports will increase public trust and facilitate the oversight of government agency performance.

Referring to Government Regulation No. 71 of 2010 and previous studies, the reliability of PNPB financial reporting can be measured using three indicators: faithful representation, verifiability, and neutrality. Faithful representation means that financial reports present transactions in accordance with their economic substance and actual conditions. Verifiability refers to the extent to which financial information can be tested and confirmed by independent parties through evidence-tracing and data reconciliation. Neutrality indicates that information is presented objectively without favoring the interests of any particular party. Together, these three indicators strengthen public confidence in government institutions and enhance the credibility of public financial reports ([Azharudin & Wadi, 2025](#); [Sugiarti & Setyowati, 2024](#); [Yuniar et al., 2023](#)).

2.5 Research Hypotheses

2.5.1 Effect of Internal Control on the Reliability of PNBP Financial Reporting

Internal control is an essential tool for preserving the accuracy of financial reporting in the public sector. According to stewardship theory, strong internal control is a sign of the steward's dedication to reducing the possibility of mistakes and deviations based on intrinsic motivation rather than only external supervision pressure. Internal control is defined by Government Regulation No. 60 of 2008 on SPIP as a procedure that offers a reasonable guarantee of accomplishing organizational goals, such as dependable financial reporting, operational efficacy, protection of state assets, and regulatory compliance (Sukma et al., 2023).

Internal control has a favorable impact on the dependability of Nagari government financial reporting, according to empirical research by Sukma et al. (2023), Rahmiati and Baihaqi (2025), Sugiarti and Setyowati (2024), and Iskharimah et al. (2021) attest to its substantial impact on the dependability of financial reports. Alviola, Faisal, and Andini (2023), Drilia, Dewi, and Suhendro (2025), Mediaty et al. (2025), and Hakim and Kusumah (2025), all consistently found a favourable and significant influence of internal control on the quality of government financial reports.

H_1 : Internal control has a positive and significant effect on the reliability of PNBP financial reporting

2.5.2 Effect of HR Competence on the Reliability of PNBP Financial Reporting

HR proficiency is a key component of creating trustworthy financial reporting is HR proficiency. According to Stewardship Theory, government employees will deliberately hone their skills to generate high-quality financial reports that are answerable to the principal because they are collectivist-oriented stewards with a strong organizational commitment. Strengthening official capacity through training and competency development is considered more effective than merely external oversight mechanisms because competent stewards will be intrinsically motivated to perform their duties well (Donaldson & Davis, 1991).

In the context of government accounting, HR competence includes an understanding of accounting principles, the ability to apply SAP, skills in using accounting information systems, and a professional attitude of integrity (Wahtan, Hayat, & Sumarni, 2025). Competent HR can minimize transaction recording errors and apply appropriate recognition methods in accordance with SAP, thereby directly improving financial report reliability (Hakim & Kusumah, 2025). Empirically, Dewi et al. (2022), Gustina and Afrida (2021), and Azharudin and Wadi (2025) discovered that the trustworthiness of financial reports was positively and significantly impacted by HR competency. Consistent results were also confirmed by Raudhatinur, Meutia, and Saputra (2023), Pramita, Muda, and Yahya (2024), Iskharimah et al. (2021), Alviola et al. (2023), Drilia et al. (2025), and Mediaty et al. (2025), who proved that HR competence significantly contributes to improving the quality of government financial reports.

H_2 : Human Resource Competence has a positive and significant effect on the reliability of PNBP financial reporting.

2.6 Conceptual Framework

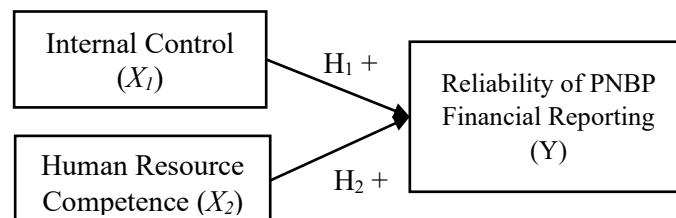


Figure 1. Research Framework

Figure 1 illustrates the research framework showing the influence of Internal Control (X_1) and Human Resource Competence (X_2) on the Reliability of PNBP Financial Reporting (Y). Internal control and human resource competence are positioned as independent variables, while the reliability of PNBP

financial reporting is the dependent variable. The arrows indicate that both variables are expected to affect the quality and reliability of financial reporting in central government vertical agencies.

3. Methodology

3.1 Research Approach

This study employs a survey method, multiple linear regression analysis, and quantitative methodology grounded in positivist philosophy. [Sugiyono \(2017\)](#), states that quantitative research uses standardised research instruments for data collecting and analysis with the goal of testing developed hypotheses in order to examine particular populations or samples. To examine the impact of internal control (X_1) and human resource competency (X_2) on the dependability of PNPB financial reporting (Y) at the Land Office (ATR/BPN) and the Ministry of Religious Affairs Office of South Bangka Regency, data were gathered using a structured Likert-scale questionnaire. The research was conducted at two central government vertical agencies in South Bangka Regency: the South Bangka Land Office (ATR/BPN) and the South Bangka Ministry of Religious Affairs Office. Both agencies were selected because they manage significant PNPB under conditions of limited trained human resources and information technology infrastructure in the archipelagic region of Indonesia.

3.2 Population and Sample

All employees directly involved in the administration and financial reporting of Non-Tax State Revenue (PNBP) at both agencies, including Office Heads, Authorized Expenditure Officers (PPK), Revenue Treasurers, SAKTI operators, verifiers, and other financial management staff, constitute the population of this study. Based on personnel data from each agency, the number of employees involved was recorded as 35 at the Land Office (ATR/BPN) and 21 at the Ministry of Religious Affairs Office of South Bangka Regency, making a total population of 56. Saturated sampling (census), in which every member of the population is included as a research sample, was employed. Saturated sampling, according to [Sugiyono \(2017\)](#), is employed when the population is less than 100 individuals to contact every member of the community and acquire more thorough and representative data. As a result, 56 responses were included in the study.

3.3 Data Collection Technique

A Likert scale (ordinal) measuring strongly disagree (1), disagree (2), neutral (3), agree (4), and strongly agree (5) was used to gather data. [Sugiyono \(2017\)](#), asserts that questionnaires are a useful method for gathering data because they enable researchers to quickly gather standardised data from a large number of respondents.

3.4 Operational Definition

Table 1. Operational definition

Variables	Definition	Indicator	scale
Internal Control	Internal control refers to a process of actions and activities that are carried out on an ongoing basis by management and all employees to provide reasonable assurance regarding the achievement of organizational objectives through effective and efficient operations, reliable financial reporting, safeguarding state assets, and compliance with regulations.	Control environment, risk assessment, control activities, information and communication, and monitoring (Hakim & Kusumah, 2025 ; Rahmiati & Baihaqi, 2025).	Ordinal
HR Competence	HR competence is the ability of an individual to carry out their duties and work well based on their knowledge, skills, professional attitude, and work experience in the field of government accounting and financial reporting.	Knowledge, skills, professional attitude, and work experience (Hakim & Kusumah, 2025 ; Rahmiati & Baihaqi, 2025 ; Sukma et al., 2023).	Ordinal

Reliability of PNPB Financial Reporting	The quality of financial information that guarantees that the information is fairly free from bias and inaccuracies and delivers what should be presented honestly so that financial report users can trust it is known as PNPB financial reporting dependability.	Faithful representation, verifiability, and neutrality (Azharudin and Wadi, 2025 ; Sugiarti and Setyowati, 2024).	Ordinal
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Table 1 shows the operational definitions of the study variables, consisting of Internal Control, HR Competence, and Reliability of PNPB Financial Reporting. Internal control is measured using five indicators: control environment, risk assessment, control activities, information and communication, and monitoring. HR competence is measured based on knowledge, skills, professional attitudes, and work experience. The reliability of PNPB financial reporting is measured through faithful representation, verifiability, and neutrality. All variables were measured using an ordinal scale to assess the respondents' perceptions of each indicator.

3.5 Data Analysis Technique

Descriptive tests, data quality tests (validity and reliability), multiple linear regression analysis, t-test, F-test, coefficient of determination (R^2), and classical assumption tests (normality, multicollinearity, and heteroscedasticity) were used for data analysis. The regression equation model employed is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \quad (1)$$

Where:

- Y : Reliability of PNPB Financial Reporting
- X_1 : Internal Control
- X_2 : Human Resouce Competence
- α : Constant
- β : Regression Coefficient
- e : Error

4. Results and Discussion

4.1 Respondent Characteristics

There were 56 responses in total, including 21 employees of the Ministry of Religious Affairs (37.5%) and 35 employees of the Land Office (62.5%). Males accounted for 37 respondents (66.1%), while females accounted for 19 respondents (33.9%). The largest age group was 25–35 years (36 individuals, 64.3 %). The education level was dominated by bachelor's degree holders (36 people, 64.3%). By length of service, the largest proportion was over 10 years, with 17 people (30.4%). By position, the majority were service employees at 21 people (37.6%), followed by financial management/administrative staff at 16 people (28.7%).

4.2 Validity and Reliability Tests

Validity testing was conducted using the Pearson product-moment correlation coefficient, where statement items were declared valid if the r-count value was greater than the r-table. With 56 respondents and degrees of freedom ($df=n-2= 54$), the r-table value is 0.263 at the 5% significance level ([Ghozali, 2018](#)). Reliability testing used Cronbach's alpha, with instruments declared reliable if the alpha value was > 0.60 ([Ghozali, 2018](#)).

Table 2. Validity test results

Variables	R Count Value	R Table	Description
Internal Control	0.796	0.263	Valid
	0.774	0.263	Valid
	0.714	0.263	Valid
	0.639	0.263	Valid
	0.687	0.263	Valid
	0.720	0.263	Valid
	0.771	0.263	Valid
HR Competence	0.750	0.263	Valid
	0.861	0.263	Valid
	0.877	0.263	Valid
	0.848	0.263	Valid
	0.846	0.263	Valid
Reliability of PNBP Financial Reporting	0.785	0.263	Valid
	0.786	0.263	Valid
	0.771	0.263	Valid
	0.814	0.263	Valid
	0.859	0.263	Valid
	0.878	0.263	Valid

Table 2 shows that the results of the validity test indicate that every item for Internal Control (X_1), Human Resource Competence (X_2), and Reliability of PNBP Financial Reporting (Y) has an r-count greater than the r-table value (0.263), and as a result, it is considered valid.

Table 3. Reliability Test Results

Variable	Reliability Test	Cronbac'h Alpha	Description
Internal Control	> 0.60	0.874	Reliable
HR Competence	> 0.60	0.897	Reliable
Reliability of PNBP Financial Reporting	> 0.60	0.879	Reliable

Table 3 shows that the reliability test results using Cronbach's alpha show that Internal Control (X_1) obtained a value of 0.874, HR Competence (X_2) of 0.897, and Reliability of PNBP Financial Reporting (Y) of 0.879. All variables were declared reliable as Cronbach's alpha values exceeded 0.60.

4.3 Classical Assumption Tests

To assess the quality of the data, that is, whether or not it is appropriate for use, classical assumption tests are required. The normality, multicollinearity, and heteroscedasticity tests are traditional assumption tests that were employed in this investigation.

4.3.1 Normality Test

The purpose of the normality test was to determine whether the regression model's residuals followed a normal distribution. The Kolmogorov-Smirnov (1-Sample K-S) method was used for testing. Normally distributed residuals are necessary for a decent regression model when the Asymp. Sig. (2-tailed) value is higher than 0.05 (Ghozali, 2018).

Table 4. Normality test results

One Sample Kolmogrov Smirnov Test		
		Unstandardized Residual
N		56
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.99329439

Most Extreme Differences	Absolute	.107
	Positive	.107
	Negative	-.097
Test Statistic		.107
Asymo. Sig. (2-tailed)		.166 ^c
a. The test distribution was normal.		
b. Calculated from data.		

Table 4 shows that the One-Sample Kolmogorov-Smirnov normality test yielded an asymptotic significance of Sig. (2-tailed) score of 0.166. Since this significance value is higher than 0.05, it can be said that the normality condition is satisfied and the residuals of the regression model are regularly distributed.

4.3.2 Multicollinearity Test

The goal of the multicollinearity test is to examine whether there is a strong connection between the independent variables in the regression model. Multicollinearity should not be present in a good regression model. The Variance Inflation Factor (VIF) value is used to detect multicollinearity; a VIF value less than 10 and a tolerance value more than 0.10 indicate the absence of multicollinearity (Ghozali, 2018).

Table 5. Multicollinearity test results

Variables	Tolerance	VIF	Description
Internal Control	0.593	1.687	No Multicollinearity
HR Competence	0.593	1.687	No Multicollinearity

Table 5 shows that the VIF values for all independent variables are less than 10, with Internal Control (X_1) at 1.687 and HR Competence (X_2) at 1.687. The tolerance value of every variable was greater than 0.10. Therefore, the regression model in this study did not exhibit multicollinearity symptoms.

4.3.3 Heteroscedasticity Test

The purpose of the heteroscedasticity test is to determine whether the residual variance in the regression model varies across observations. Heteroscedasticity must be absent for the regression model to be effective. The Glejser Test was used for testing, such that if the significance value was higher than 0.05, heteroscedasticity was not present.

Table 6. Heteroscedasticity test results

Variables	Sig	Description
Internal Control	0.722	No Heteroscedasticity
HR Competence	0.713	No Heteroscedasticity

Table 6 shows that all independent variables have significance values greater than 0.05 when compared to the absolute residual values. Internal Control (X_1) and HR Competence (X_2) have significance values of 0.722 and 0.713, respectively, based on the Glejser heteroscedasticity test. Thus, the regression model in this study does not indicate the presence of heteroscedasticity, and all classical assumptions were met.

4.4 Multiple Linear Regression Analysis

Table 6. Multiple linear regression analysis results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.950	1.522		1.281	0.206
	Internal Control	0.528	0.054	0.817	9.766	0.000

	HR Competence	0.082	0.069	0.099	1.183	0.242
a. Dependent Variable: Reliability of PNBP Financial Reporting						

The multiple linear regression analysis results produced the following equation:

$$Y = 1,950 + 0,528X_1 + 0,082X_2 \quad (2)$$

The regression equation can be interpreted as follows: The constant value of 1.950 indicates that the reliability of PNBP financial reporting would be 1.950 when all independent variables are equal to zero. The coefficient of Internal Control (X_1) is 0.528, meaning that if other variables remain constant, every one-unit increase in internal control will increase the reliability of PNBP financial reporting by 0.528. Meanwhile, the coefficient of HR Competence (X_2) is 0.082, indicating that every one-unit increase in HR competence increases the reliability of PNBP financial reporting by 0.082, assuming other factors remain unchanged.

4.5 Coefficient of Determination (R^2)

The coefficient of determination is used to determine how well the regression model explains the variation in the dependent variable. The greater the contribution of the independent variables in explaining changes in the dependent variable, the closer the R^2 value is to one.

Table 7. Coefficient of determination results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.883	0.780	0.772	1.012
a. Predictors: (Constant), HR Competence (X_2), Internal Control (X_1)				

Table 8 shows that the combination of Internal Control (X_1) and HR Competence (X_2) may account for 77.2% of the variation in PNBP Financial Reporting Reliability (Y), according to the adjusted R Square (R^2) value of 0.772. Other factors not examined in this study, such as organizational commitment, organizational culture, and external scrutiny, accounted for the remaining 27.8%. With an Adjusted R^2 of 0.772, the predictive value of this research model was strong.

4.6 Simultaneous Test Results

To ascertain whether all independent factors taken together (simultaneously) have a significant impact on the dependent variable, one might utilize the Simultaneous Significance Test (F-test). Testing criteria, such as if Sig or F-count > F-table. < 0.05, then H_a is accepted and H_0 is rejected.

Table 8. F-Test (Simultaneous) Results

ANOVA ^a						
	Model	Sum of Square	df	Mean Square	F	Sig.
1	Regression	192.592	2	96.296	94.052	0.000
	Residual	54.265	53	1.024		
	Total	246.857	55			
a. Dependent Variable: Total Y						
b. Predictors: (Constant), Total X_2 , Total X_1						

Table 9 shows the results of the simultaneous test, where the significance value is $0.000 < 0.05$ and the F-count value is 94.052. H_0 is rejected and H_a is accepted because F-count $94.052 > F$ -table 3.170. This suggests that PNBP Financial Reporting Reliability (Y) at the Land Office (ATR/BPN) and Ministry of Religious Affairs Office of South Bangka Regency is significantly impacted by Internal Control (X_1) and HR Competence (X_2) simultaneously.

4.6.1 Simultaneous Effect of Internal Control and HR Competence (H_0 Accepted)

With an F-count of 94.052 and a sig. 0.000 (< 0.05), both variables significantly affect PNPB financial reporting dependability simultaneously. The Adjusted R^2 of 0.772 indicates that both independent variables account for 77.2% of the variation in PNPB financial reporting reliability, with additional factors outside the research model influencing the remaining 22.8%. This result demonstrates that to generate accurate PNPB financial reporting, internal control and HR expertise must collaborate methodically. From the standpoint of stewardship theory, both elements together create a cohesive ecosystem that helps public servants fulfil their responsibilities as responsible stewards ([Hakim & Kusumah, 2025](#); [Yuniar et al., 2023](#)).

4.7 Partial Test Results

The partial impact of each independent variable on the dependent variable was ascertained using a t-test. According to [Ghozali \(2018\)](#), an independent variable is considered to have a significant influence if either Sig. < 0.05 or t-count $>$ t-table. At a 5% significance level, the t-table value is 2.006 with data (n) of 56 and variables (k) of 3, resulting in $df = 53$.

Table 9. t-Test (Partial) results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	1.950	1.522	-	1.281	0.206
	Internal Control	0.528	0.054	0.817	9.766	0.000
	HR Competence	0.082	0.069	0.099	1.183	0.242

a. Dependent Variable: Reliability of PNPB Financial Reporting

The partial test results indicate that Internal Control (X_1) has a positive and significant effect on PNPB Financial Reporting Reliability (Y), as shown by the t-count value of 9.766, which is greater than the t-table value of 2.006, and the significance value of 0.000, which is less than 0.05. Meanwhile, HR Competence (X_2) does not have a significant partial effect on PNPB Financial Reporting Reliability, as indicated by the t-count value of 1.183, which is lower than the t-table value of 2.006, and the significance value of 0.242, which is greater than 0.05.

4.7.1 Effect of Internal Control on PNPB Financial Reporting Reliability (H_1 Accepted)

With a t-count of 9.766 and sig. 0.000 (< 0.05), the t-test results demonstrate that internal control has a positive and significant partial effect on PNPB financial reporting dependability. This outcome demonstrates that PNPB financial reports are more dependable when the internal control system, which includes the control environment, risk assessment, control actions, information and communication, and monitoring, is more successful. From the perspective of stewardship theory, strong internal control reflects the commitment of officials as stewards to ensure that every state revenue is managed accountably and can be accounted for to the public ([Donaldson & Davis, 1991](#)). Research by [Hakim and Kusumah \(2025\)](#), [Sukma et al. \(2023\)](#), [Rosidah et al. \(2024\)](#), and [Syahadatun and Pamungkas \(2025\)](#), consistently revealed a favourable and significant influence of internal control systems on the quality of government financial reports, which is consistent with this finding. Field conditions show that both agencies have implemented reasonably adequate internal control mechanisms, reflected in the separation of duties between PNPB receipt, recording, and reporting functions, as well as routine cash reconciliation between the receiving treasurer and KPPN.

4.7.2 Effect of HR Competence on PNPB Financial Reporting Reliability (H_2 Rejected)

The t-test results show that HR competence does not have a significant partial effect on PNPB financial reporting reliability, with a t-count of 1.183 and sig. 0.242 (> 0.05). Although the coefficient direction was positive, the effect was not strong enough to be statistically significant. From the perspective of stewardship theory, although officials have intrinsic motivation to act as responsible stewards, that motivation cannot be optimally realized without adequate technical competence ([Syahadatun & Pamungkas, 2025](#)). This finding is consistent with research by [Sukma et al. \(2023\)](#), [Puspasari and](#)

[Kuntadi \(2023\)](#), and [Sugiarti and Setyowati \(2024\)](#), who also found that HR quality does not significantly affect financial report reliability. This condition reflects that technical competence in government accounting is not evenly distributed, employee rotation often occurs without adequate knowledge transfer, and training accessibility is constrained by archipelagic geographical conditions.

5. Conclusions

5.1 Conclusion

According to the analysis and discussion results, internal control has a good and significant partial impact on PNPB financial reporting dependability at the Land Office (ATR/BPN) and the Ministry of Religious Affairs Office of South Bangka Regency. This suggests that PNPB financial reports generated by both agencies are more trustworthy when an efficient internal control system is in place.

On the other hand, PNPB financial reporting dependability is not significantly impacted by HR competency. Although the direction of influence is positive, employees' technical competence in government accounting is not evenly distributed, employee rotation frequently occurs without adequate knowledge transfer, and training accessibility remains constrained by geographical conditions. Therefore, individual competence has not been able to make a significant contribution to the reliability of PNPB financial reporting. The reliability of PNPB's financial reporting is significantly impacted by both internal control and HR proficiency at the same time. Thus, internal control is the dominant factor determining PNPB financial reporting reliability, but both variables need to work synergistically in a systematic manner so that government officials can produce reliable and accountable PNPB financial reports.

5.2 Research Limitations

This study has several limitations that should be acknowledged. First, it was conducted with only two central government vertical agencies in South Bangka Regency the Land Office and the Ministry of Religious Affairs which limits the generalizability of the findings to other agencies or regions. Second, the sample size was relatively small, consisting of 56 respondents, which may affect the stability of the results for larger populations. Third, the study focused exclusively on internal control and human resource competence, leaving out other potentially influential factors such as organizational commitment, organizational culture, internal audit quality, and the use of information technology. Fourth, the cross-sectional design and reliance on self-reported survey data constrain the ability to infer causal relationships between the variables. Additionally, geographical constraints in the archipelagic region affected access to HR training and knowledge transfer, which may have limited the observed competency levels.

5.3 Suggestions and Directions for Future Research

For future research, it is recommended to expand the scope to include more agencies across Bangka Belitung Province or other provinces to improve generalizability, incorporate additional variables to provide a more comprehensive model, and employ longitudinal or experimental designs to assess causal effects. Combining quantitative and qualitative approaches, such as interviews or direct observation, could further elucidate the mechanisms of internal control and HR competence in practice. Finally, refining and validating measurement instruments with larger samples would enhance reliability and accuracy, while exploring the effects of staff rotation, training programs, and knowledge transfer can provide deeper insights into overcoming geographic and structural challenges in public financial management.

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