Effect of Environmental Uncertainty, Competence of Human Resources and Infrastructure on Quality of Financial Statements

Mawar Permata Sari[1], Firdaus AR[2], Windi Arinka Pibriani[3], Syahrial Shaddiq[4], Budi Alamsyah Siregar[5], R. Rudi Alhempi[6]

[1,2,3]*Dept. of Accounting, Universitas Islam Riau, Pekanbaru, Indonesia*
[4]*Dept. of Management, Universitas Cahaya Bangsa, Indonesia*
[5]*Dept. of Management, Universitas Pembagunan Masyarakat Indonesia*
[6]*Dept. of Management, STIE Persada Bunda, Indonesia*

Abstract: This study aimed to determine the effect of environmental uncertainty, competence of human resources and infrastructure on the quality of financial reports through a survey on OPD Indragiri Hulu Regency). This research is a quantitative research conducted by using a questionnaire. The research sample was 30 by OPD in Indragiri Hulu Regency. The data of this study analyzed using multiple linear regression using SPSS. The results of this study indicate that the variables of environmental uncertainty, competence of human resources and infrastructure together affect the Quality of Financial Reports extent and regressions results are good. Partially, environmental uncertainty variables affect the quality of financial reports at OPD Indragiri Hulu Regency, human resource competence affects the quality of financial reports at OPD Indragiri Hulu Regency and infrastructure affects the quality of financial reports at OPD Indragiri Hulu Regency.

Keywords: Environmental Uncertainty, Competence of Human Resources, Infrastructure, Quality of Financial Reports.

I. Introduction

Public sector accounting is an information tool for the government as management and as an information tool for the public (Fadilurrahman, Ramadhani, Kurniawan, Misnasanti, Shaddiq, 2021). Accounting information is useful for the government in making provisions, especially to assist the government in allocating resources (Habibah et al., 2021). Accounting information used to determine the cost of a program, project, or activity and its feasibility both economically and technically (Mardiasmo, 2018). Furthermore, the demands for this reform will be related to the field of public financial management more focused on aspects of transparency and accountability (Mardiasmo, 2018).

As a form of accountability in the implementation of the government as stipulated in Law Number 17 of 2003 concerning finance, in Law No. 17 of 2003, especially article 32, it is stated that the governor/mayor/regent conveys the responsibility for the implementation of the APBD to DPRD and the general public after being audited by the Financial Examination Agency (BPK) (Arizal et al., 2021). There are several factors that can affect the quality of financial statements, among these factors are such as environmental uncertainty, competence of human resources and infrastructure (Handayani et al., 2021).

Environmental uncertainty is a condition where an organization undergoes changes in ecosystem and tophography changes or advantages of environmentally friendly that occur due to the environment from inside and outside the organization (Hidayat et al., 2021). Such as the example of the sudden transfer of organizational staff, and the regulations from the government that are always changed (Miliken, 2012). OPD in general will be required to make adjustments to the environment that is well established around it in carrying out its practices and operational activities to the quality of financial statements (Sihaloho, 2013). Meanwhile, environmental uncertainty in this case is a condition where OPD experiences uncertainty that can be caused by influences from outside the OPD itself (Deddi, 2013).

Another factor that affects the quality of financial statements is the competence of human resources (Hidayat et al., 2021). Human resources (HR) is an important factor in order to create quality financial reports (Irpan et al., 2021). The success of an entity or organization is influenced by the competence of the resources owned (Wati, 2014). Competence is a characteristic of a person who is able to be observed from the existence of skills, knowledge, and expertise possessed in completing the tasks assigned to him. If the information that is successful through the financial statements must be blinded in such a way that the financial statements also have the ability to be able to provide confidence that this information is valid or valid (Iyansyah et al., 2021). As for what concerns human resources who will carry out the system or who produce information, they are required to be able to have an adequate level of accounting skills and or at least have a strong desire to continue to learn and hone their abilities in the field of accounting (Joko et al., 2022). Human resources who do not have a level of competence will not be able to complete their work effectively, efficiently and economically in the sense that information will not be on time and there is a waste of time and

energy (Wati, 2014). So with the competence possessed by human resources, it is hoped that financial statements can be presented and completed properly in terms of decision making (Mardiasmo, 2009).

The next factor is the availability of infrastructure, namely as a tool to support a success where the process of efforts that can be made to achieve the vision and mission, because if the facilities are not available, all the activities carried out do not achieve the expected results as planned (Arianto, 2008). The phenomenon that occurs concerns the quality of financial statements in Indragiri Hulu Regency, where the results of local government financial statements from the Financial Audit Agency (BPK) explain that based on the results of the examination of the Government's Financial Statements. Indragiri Hulu Regency in 2020. BPK RI provides Unqualified (WTP) and Unqualified Opinion with Paragraphs emphasizing One Thing and Other Things (WTP-PSH) (Adhi and Suharjo, 2013). This opinion is given on the basis of conformity of financial statements with Government Accounting Standards (SAP), effectiveness of the Internal Control System (SPI), compliance with laws and regulations and disclosure in adequate financial statements. Examination of the Financial Statements, BPK revealed problems related to the internal control system and compliance with laws and regulations (Kurniawan et al., 2021). The results of the BPK examination, in addition to being submitted to the DPRD, are also submitted to the regent for immediate follow-up and use as material for improvement, improving the performance of financial management and regional development (Norrahmi et al., 2021). Things that need to be given attention are: Indragiri Hulu Regency, Management of Capital Participation in the form of Regional Property in the Tirta Indra Regional Drinking Water Company (PDAM) has not been in order, and Management of fixed assets of the Indragiri Regency Government Hulu has not been in order (Norrahmiati et al., 2022). The quality of environmental uncertainty, the competence of human resources and infrastructure has not gone well in Indragiri Hulu Regency because there is still budget misappropriation and other fraud. This condition requires consideration to be able to improve the quality of environmental uncertainty, the competence of human resources and infrastructure because this condition can also affect the quality of financial statements (https://riau.bpk.go.id/penyerahan-lhp-lkpd-kabupaten-indragiri-hulu-dan-kabupaten-kepulauan-meranti-tahun-2020/).

II. Literature Review and Hypothesis Development

Environmental Uncertainty

The environment is often changing, requiring organizations to move quickly in achieving their strategies and missions (Putera et al., 2022). This aims to address the existence of an environment that changes very often in some important things that the organization may have set up beforehand in industry 4.0 (Ramadhani et al., 2021). Environmental uncertainty is a kind of sense of inability of a person or organization to accurately estimate objects from all social and physical factors that directly affect the decision-making behavior of people in the organization (Miliken and Ridha, 2012).

Human Resource Competence

Human resource competence is a resource that is used to drive other resources to achieve organizational goals (Rizal et al., 2020). Without human resources, other resources are idle or called *idle* which is less useful in approaching organizational goals (Zuliarti, 2012).

Infrastructure

Infrastructure is two things that are interrelated with one another. The definition of means itself is a tool that can be used to launch or facilitate humans in achieving certain goals (Arianto, 2008). Facilities are also directly related and become the main link in an activity while infrastructure is everything that is directly or indirectly related to all types of facilities (Saputra et al., 2020). Generally, the infrastructure itself is built and owned by the government in the form of immovable objects (Shaddiq & Handayani, 2021). The availability of the right facilities and infrastructure will be able to support the realization of the implementation of government accounting standards running effectively (Arianto, 2008).

Financial Report

Government Regulation (PP) No. 71 of 2010 Financial statements are structured reports on financial positions and transactions carried out by a financial statement entity. Regulation of the Minister of Home Affairs No. 13 of 2006 Financial statements are prepared to provide reliable information regarding the financial position and all transactions carried out by local governments during the reporting period (Surti et al., 2022).

Financial Report Quality

A financial report can be said to be useful for its users if the financial report has quality information value and can be applied in decision making/provisions (Shaddiq et al., 2021). Quality financial statements certainly have their own criteria (Wagiono et al., 2022). According to Government Regulation Number 71 of 2010 concerning Government Accounting Standards, government financial statements can be said to be of high quality if the report is reliable, reliable, understandable, and comparable (Wanidison & Shaddiq, 2021).

Hypothesis Development

The Relationship between Environmental Uncertainty and Financial Statement Quality.

Uncertainty The environment is often fickle, requiring the organization to move quickly in setting its strategy and mission. This aims to anticipate the existence of an environment that has been set up by the organization in advance (Wijaya et al., 2021). Environmental uncertainty is the inability of a person or organization to predict something accurately and thoroughly on social and physical factors that can directly affect the behavior of the maker decisions in organizations (Miliken and Ridha, 2012). Due to environmental uncertainty, employees who compile budgets find it difficult to predict future circumstances, because they do not have precise and accurate information, making it difficult to create budget gaps (Wimba Wardhana and Gayanti, 2018), thus showing that environmental uncertainty has a positive effect on the quality of financial statements.

H$_1$: Environmental Uncertainty Positively Affects the Quality of Financial Statements

The Relationship between Human Resource Competence and Financial Statement Quality

The preparation of good financial statements requires the competence of human resources because if you have the ability to prepare financial statements well, the performance results will also be good. The competence of Human Resources in institutions that produce LKPD is not good, so the quality of the LKPD produced does not meet the standards (Sundari and Rahayu, 2019). Therefore, the competence of good human resources will affect the quality of financial statements, this study reveals that the competence of human resources has a positive effect on the quality of financial statements.

H$_2$: Human Resource Competence Positively Affects the Quality of Financial Statements

Relationship of Infrastructure and Quality of Financial Statements

The availability of facilities and infrastructure supports the improvement of the quality of financial statements by implementing SAP. The availability of infrastructure focuses on the target room, in the form of a workplace or office. The rapid development of infrastructure on hardware requires supporting tools in the form of support for an adequate budget and software in the form of program applications offered to facilitate work and save time in preparing financial reports according to SAP.

H$_3$: Infrastructure Positively Affects the Quality of Financial Statements

III. Research Methods

Research Design

The type of research carried out is a type of quantitative research with a survey method. The data source used in this study is primary data, namely data obtained from using questionnaire instruments. The population in this study is the Regional Apparatus Organization (OPD) in Kabupeten Indragiri Hulu, which consists of the Head of Service, Head of Finance Section or Sub-section of Finance and Treasurer with the total population ±100. The sampling technique uses purposive sampling, which is a sample determination technique with certain considerations.

Definition of Research Variables

The variables in this study consist of independent variables and dependent variables "Independent variables are variables that affect or are the cause of changes or the emergence of dependent variables (bound)" (Sugiono, 2015). As for this study, the independent variables are: a. Environmental Uncertainty (X1) b. Human Resource Competence (X2) c. Infrastructure (X3) While "Dependent variables are variables that are influenced or that are a result, due to the existence of free variables" (Sugiono, 2015). In this study, the dependent variable is the Quality of Financial Statements (Y).

Population and Sample

The population used in this study was the Regional Apparatus Organization of Indragiri Hulu Regency. Based on data from the Regional Personnel Agency (BKD) of Indragiri Hulu Regency with total ±10 BKD, the number of Regional Apparatus Organizations (OPD) in Indragiri Hulu Regency amounts to forty-five OPDs consisting of Dinas, Agencies, Regional Secretaries, Inspectorates, Hospitals, Offices and Districts.

The sampling method used in this study is *purposive sampling and it was done*, which is used because the information to be taken is based on sources that are deliberately selected according to criteria that have been determined by the researcher. The sample criteria used in this study included the Head of Service, Head of Finance Section or Finance Sub-section and Treasurer at the Regional Apparatus Organization (OPD) of Indragiri Hulu Regency.

Data Collection Techniques

The data collection technique or method used in this study is in the form of a questionnaire. A questionnaire is a technique of collecting data or a list of structures that is carried out by giving a set of questions or statements to other people who are respondents to answer.

Data Analysis Methods

The data analysis method used in this study is multiple linear regression analysis. The tests carried out are in the form of descriptive statistical tests, normality tests, classical assumption tests, multiple regression analysis and hypothesis tests. The method of data analysis will be carried out with the help of the computer application program SPSS 26.

IV. Results of Research and Discussion

Research Results

The method of collecting data used in this study was with questionnaires and documentation studies with quantitative method. Questionnaires were conducted in this study as reinforcement in data triangulation of some of the methods above, while the study of documentation of information data materials according to research such as pictures / photos. After obtaining the necessary data and processed in accordance with existing data analysis techniques, the results can be seen as follows:

Respondent Descriptive Analysis

Descriptive analysis was used to explain how respondents were characteristic in the study. In this study, there were 90 of copes of the questionnaire and distributed to 90 respondents which will be grouped in the characteristics or general description of respondents on the criteria. As for the characteristics to determine the identity of respondents according to the research sample that has been determined, one of the objectives is to provide an overview of the objects that will be sampled in this study. The characteristics of respondents in this sample were grouped according to gender, age, last education and length of work.

Respondent Achievement Rate

The following are the levels of Achievement of Variable Respondents as follows:

1. **Environmental Uncertainty Variables (X1)**

Respondent's Ca paian Rate (TCR) = $\underline{\quad\text{Average}\quad}$ x 100 %

$$\text{Maximum Ideal Score}$$

Mean=15.7

Maximum Ideal Score = 20

Fasting in Work = 15.7 x 100 % /20 = 78.5 %

In the results obtained, get a score of 78.5%. This means that the Environmental Uncertainty variable gets excellent respondents' answer results. Because according to (Arikunto,2013) explained the answers of respondents 61% - 80% of the answer criteria are good.

1. **Human Resources Competency Variables (X2)**

Respondent Achievement Rate (TCR) = $\dfrac{\text{Average}}{\text{Maximum Ideal Score}}$ x 100%

Mean   =   23.5
Maximum Ideal Score   =   30
Work Motivation= $\dfrac{23.5}{30}$ x 100 % = 78.3 %

In the results obtained, get a score of 78.3%. This means that the Human Resources Competency variable gets excellent respondents' answer results. Because according to (Arikunto,2013) explained the answers of respondents 61%-80% of the answer criteria are good.

2. Infrastructure Variable (X3)

Respondent's Ca paian Rate (TCR) = $\dfrac{\text{Average}}{\text{Maximum Ideal Score}}$ x 100 %

Mean   =   19.8

Maximum Ideal Score   =   25

Work Motivation= 19.8   x 100 % / 25 = 79.2%

3.   Financial Statement Quality Variables (Y)

Respondent's Outcome Rate (TCR) = $\dfrac{\text{Average}}{\text{Maximum Ideal Score}}$ x 100 %

Mean = 27.9

Maximum Ideal Score   =   35

OCB = 27.9 x 100 % = $\dfrac{80\ \%}{35}$

That the variable Quality of Financial Statements gets excellent answer results from respondents, because according to (Arikunto, 2013) explains that respondents' answers are 60%-80% of the answer criteria are good.

Validity Test

After processing the data using the SPSS system version 23.0, the validity test results can be obtained as follows:

1. Environmental Uncertainty Variable Validity Test (X₁)

The results of data processing on the Environmental Uncertainty variable (X1), can be obtained validity test results seen in table 4.5 below:

Table 4.5 Validity Test Results Environmental Uncertainty Variables (X₁)

Variable	No. Grain	Rcount	R*table* 5%	Status
		N = 90	**Df = N = 90**	
Environmental Uncertainty (X₁)	1	0,510	0,2050	*Valid*
	2	0,575	0,2050	*Valid*
	3	0,739	0,2050	*Valid*
	4	0,689	0,2050	*Valid*

Source: SPSS 23.0 and Primary Data Processed

Based on Table 4.5, it can be seen that each item of each variable as a whole shows a Rcount value greater than the *Rtable* value Product moment, at a significant level of 5% (0.05) and df = 90 which shows the number 0.2050, from this comparison, the points of statement of the Environmental Uncertainty variable are declared "*valid*".

2. Human Resources Competency Variable Validity Test (X2)

The results of data processing on the Human Resources Competency variable (X1), can be obtained validity test results seen in table 4.6 below:

Table 4.6 Validity Test Results Human Resource Competency Variables (X3)

Variable	No. Grain	Rcount	R*tabl*e 5%	Status
		N = 90	Df = N = 90	
Validity Test Results Human Resource Competency Variables (X₃)	1	0,639	0,2050	*Valid*
	2	0,627	0,2050	*Valid*
	3	0,666	0,2050	*Valid*
	4	0,704	0,2050	*Valid*
Human Power (X₂)	5	0,648	0,2050	*Valid*
	6	0,635	0,2050	*Valid*

Source **:** *SPSS 23.0 and Primary Data Processed*

Based on Table 4.6, it can be seen that each item of each variable as a whole shows a Rcount value greater than the Rtable Product moment value, at a significant level of 5% (0.05) and df = 90 which indicates the number 0.2050, from this comparison, the points of revelation of the Human Resources Competency variable are declared "valid".

3. Variable Validity Test of Infrastructure (X3)

The results of data processing on the Infrastructure variable (X₃) can be obtained validity test results seen in table 4.7 below:

Table 4.7 Validity Test Results Variable Infrastructure (X₃)

Variable	No. Grain	Rcount	R*tabl*e 5%	Status
		N = 90	Df = N = 90	
Infrastructure (X₃)	1	0,636	0,2050	*Valid*
	2	0,665	0,2050	*Valid*
	3	0,732	0,2050	*Valid*
	4	0,618	0,2050	*Valid*
	5	0,658	0,2050	*Valid*

Source : SPSS 23.0 and Primary Data Processed

Based on Table 4.7, it can be seen that each item of each variable as a whole shows a Rcount value greater than the *Rtable* value of Product moment, at a significant level of 5% (0.05) and df = 90 which shows the number 0.2050, from this comparison, the points of revelation from the Infrastructure variable are declared "*valid*".

4. Financial Statement Quality Variable Validity Test (Y)

The results of data processing on the variable Financial Statement Quality (Y), can be obtained validity test results seen in table 4.8 below:

Table 4.8 Financial Statement Quality Variable Validity Test Results ((Y)

Variabel	No. Grain	Rcount N = 90	R*table* 5% Df = N = 90	Status
Quality of Financial Statements (Y)	1	0,636	0,2050	*Valid*
	2	0,659	0,2050	*Valid*
	3	0,712	0,2050	*Valid*
	4	0,557	0,2050	*Valid*
	5	0,606	0,2050	*Valid*
	6	0,632	0,2050	*Valid*
	7	0,714	0,2050	*Valid*

Source: SPSS 23.0 and Primary Data Processed

Based on Table 4.8, it can be seen that each item of each variable as a whole shows a calculated value greater than the *Rtable* value of Product moment, at a significant level of 5% (0.05) and df = 90 which shows the number 0.2050, from this comparison, the points of statement of the Financial Statement Quality variable are declared "*valid*".

Reliability Test

The Reliablity Test is the level of reliability of the questionnaire after the instruments on the independent variables that are declared valid, From testing the reliability of these variables, the results can be obtained which can be seen in table 4.9 as follows:

Table 4.9 Reliability Variable

Variabel	N = 90 Number of Items Question	N = 90 Cronbach's Alpha	Rule of Thumb	Decision
Uncertainty Milieu	4	0,698	0,60	*Reliable*
Competence Source Human Power	6	0,741	0,60	*Reliable*
Infrastructure	5	0,677	0,60	*Reliable*
Quality Report Finance	7	0,762	0,60	*Reliable*

Source: SPSS 23.0 and primary data processed

Based on Table 4.9, it can be seen that all instruments based on reliability analysis of research variables show that *Cronbach's alpha* value for all variables is above 0.60, for which all variables can be said to be reliable or reliable.

Analysis of Classical Assumptions

Test Classical Assumptions

The classical assumption test in this study consists of a normality test to statistically test the normality of the data using a histogram, the P-P Plot and *Kolmogorof Smirnof normal test, the multicholinearity test using the Variance Inflation Factor (VIF), the heterochedasticity test using Glejser and the autocorrelation test using the Durbin-Wattson statistics.*

Normality Test

The normality test is also supported by the Kolmogorov Smirnov test. Normal distributed residual if the significance value is more than 0.05, Test distribution is Normal In the Kolmogorov Smirnov test results that the significance value is more than 0.05 (0.161 > 0.05), then the residual value has been normalized, and hypothesis testing is carried out.

Multiple Linear Regression Analysis

This analysis is used to determine the influence of the influence of environmental uncertainty, human resource competence, and infrastructure on the quality of financial statements in the opd of Indragiri Hulu Regency. The results of data processing using the multiple regression analysis method of research variables are: the quality of financial statements of 0.959,

Uncertainty in the environment, human resources and infrastructure is ignored, resulting in an increase in the quality of financial statements.

Coefficient of Determination Test (R^2)

The test results obtained an Adjusted R Square figure of 0.92 or 92%, this shows that the percentage of contribution of the independent variable to the dependent variable is 0.92 or 92%. While the remaining 0.8 or 8% is influenced by other variables outside the study.

T-test

Environmental Uncertainty (X1) partially has a positive and significant effect on the Quality of Financial Statements (Y). Human Resource Competence (X2) partially affects the quality of financial statements (Y). Infrastructure (X3) partially has a positive and significant effect on the Quality of Financial Statements (Y).

Test F

it can be concluded that Ho is rejected and Ha is accepted, meaning Environmental Uncertainty, Human Resources Competence, and Infrastructure and simultaneously has a positive and significant effect on the Quality of Financial Statements (Y).

Tabel 4.17 Research Hypothesis Testing Results

Hypothesis	Statement	Significant	Decision
H1	Environmental uncertainty has a positive and significant effect on the quality of financial statements in the OpD of Indragiri Hulu Regency	0,045	Accepted
H2	The competence of human resources has a positive and significant effect on the quality of financial statements in opd of Indragiri Hulu Regency	0,012	Accepted
H3	Infrastructure has a positive effect andsignificantthe quality of financial statements in the OpD of Indragiri Hulu Regency	0,000	Accepted
H4	Environmental uncertainty, competence of human resources and infrastructure on the quality of financial statements have a positive and significant effect on the quality of financial statements in opd of Indragiri Hulu Regency	0,000	Accepted

Source: *SPSS 23.0 and primary data processed*

Discussion of Research Results

1. Environmental Uncertainty (X1) and Quality of Financial Statements (Y)

Based on table 4.15 shows that the variable Environmental Uncertainty (X1) with a significant value of 0.045 < 0.050 and a calculated value Greater than Table 2.039 > 1.981, it can be concluded that Ho is rejected and Ha is accepted, meaning that Environmental Uncertainty (X1) partially has a positive and significant effect on the Quality of Financial Statements (Y). Environmental uncertainty is a kind of condition where an organization / institution undergoes changes or advantages that occur due to the environment from inside and outside the organization. Such as the example of the sudden transfer of organizational staff, and the regulations from the government that are often changed. OPD in general will be required to make adjustments to the environment that occurs around it properly in carrying out its practices and operational activities to the quality of financial

statements (Sihaloho, 2013). Environmental uncertainty in this case is a condition where OPD experiences uncertainty which can be caused by influences from outside the OPD itself (Deddi, 2013).

2. Human Resource Competence (X2) and Quality of Financial Statements (Y)

Based on table 4.15 shows that the Human Resources Competency variable (X2) with a significant value of 0.012 < 0.050 and a calculated value Greater than Table 2.565 > 1.981, it can be concluded that Ho is rejected and Ha is accepted, meaning that Human Resource Competence (X2) partially has a positive and significant effect on the Quality of Financial Statements (Y). Human resources (HR) is an important factor in order to create quality financial reports. (Wati, 2014) also explained that the success of some kind of entity or organization is influenced by the competence of the resources owned. Competence is a characteristic of a person which can be seen from the existence of skills, knowledge, and abilities possessed in completing tasks that are charged to him (Hevesi, 2005). It is also explained according to (Wahyono, 2004) that information that succeeds through financial statements must be blinded in such a way that the financial statements also have the ability to be able to provide confidence that this information is valid or valid. As for what concerns human resources who will run the system or who produce information, they are required to be able to have an adequate level of accounting expertise and or at least have a strong desire to continue to learn and hone their skills in the field of accounting. Human resources who do not have a level of competence will not be able to complete their work effectively, efficiently and economically in the sense that information will not be on time and there is a waste of time and energy (Wati, 2014). So with the competence possessed by human resources, it is hoped that financial statements can be presented and completed properly in terms of making provisions (Mardiasmo, 2009).

3. Effect of Infrastructure (X3) on the Quality of Financial Statements (Y)

Based on Table 4.15, it shows that the variable Infrastructure (X3) with a significant value of 0.000 < 0.050 and a calculated value Greater than Table 20.547 > 1.986, it can be concluded that Ho is rejected and Ha is accepted, meaning that Infrastructure (X3) partially has a positive and significant effect on the Quality of Financial Statements (Y). A supporting tool for success where the process of efforts that can be carried out to achieve the vision and mission, because if the facilities are not available, all the activities carried out do not achieve the expected results as planned.

V. Conclusions and Suggestions

Conclusion

From the discussion in the previous chapters of the Effect of Environmental Uncertainty, Competence of Human Resources and Infrastructure on the Quality of Financial Statements (Survey on OPD of Indragiri Hulu Regency), several conclusions can be drawn as follows: Environmental Uncertainty has a Positive effect on the Quality of Financial Statements in the OPD of Indragiri Hulu Regency. Human Resource Competence has a positive effect on the Quality of Financial Statements in the OPD of Indragiri Hulu Regency. Infrastructure has a positive effect on the quality of financial statements in the OPD of Indragiri Hulu Regency. Environmental Uncertainty, Human Resources Competence and Infrastructure have a positive and significant effect on the Quality of Financial Statements in the OPD of Indragiri Hulu Regency.

References

1. Abdul Halim dkk, 2012. Akuntansi Sektor Publik Akuntansi Keuangan Daerah.
2. Adha, Wendi. Pengaruh Akuntanbilitas, Ketidakpastian Lingkungan, dan Komitmen Pimpinan terhadap Penerapan Transparansi Pelaporan Keuangan (Studi Empiris pada SKPD kota Dumai). JOM FEKON Vol 1 No.2 Oktober 2015.
3. Andini, Dewi. (2015) Pengaruh Kompetensi Sumber Daya Manusia dan Penerapan Sistem Akuntansi Keuangan Daerah terhadap Kualitas Laporan Keuangan Daerah (Pada Satuan Kerja Perangkat Daerah (SKPD). Kabupaten Empat Lawang Sumatera Selatan).
4. Arizal, A., Sukmana, R. A., Ulfah, Y., Shaddiq, S., & Zainul, M. (2021). Strategi Pemanfaatan Facebook Marketplace dalam Manajemen Periklanan. *Syntax Idea*, *3*(6), 1278-1289.
   Fadilurrahman, M., Ramadhani, R., Kurniawan, T., Misnasanti, M., & Shaddiq, S. (2021). Systematic Literature Review of Disruption Era in Indonesia: The Resistance of Industrial Revolution 4.0. *Journal of Robotics and Control (JRC)*, *2*(1), 51-59.
5. As Syifa Nurillah. 2014. Pengaruh Kompetensi Sumber Daya Manusia, Penerapan (SAKD), Pemanfaatan teknologi informasi, dan Sistem pengendalian internal Terhadap Kualitas Laporan Keuangan Pemerintah Daerah. Diponegoro Journal Of Accounting Volume 3 Nomor. 2. http://ejournals1.undip.ac.id/index.php/ accounting ISSN (Online): 2337-3806

6. Dwinda, Kesuma Vidyani, Rafizka, 2020. Pengaruh Partisipasi Angaran, Transparansi Pengelolaan Angaran, Ketidakpastian Lingkungan Saat Pandemi COVID-19 Terhadarp Budgetary Slack: Budaya Organisasi Sebagai Variabel Moderating (Survey pada SKPD Kabupaten Sleman)

7. Erni Ermi, Gunawan Bata Ilyas Hasmin Tasmin. (2018). Pengaruh Penerapan Sistem Akuntansi Keuangan Daerah, Kompetensi Sumberdaya Manusia dan Sarana Prasarana terhadap Kualitas Laporan Keuangan pada Dinas Sosial Kabupaten Bantaeng. JORNAL OF MANAGEMENT " VOL.1 NO.2".

8. Habibah, M., Setiawan, A., Shaddiq, S., & Zainul, H. M. (2021). Creative Advertising Management Application Strategy on Television in Indonesia. *Jurnal Mantik*, *5*(2), 800-806.
Handayani, W., Semara, O. Y., Rahayu, F., & Shaddiq, S. (2022). Proceedings on Engineering Sciences. *Proceedings on Engineering*, *4*(2), 137-142.

9. Hidayat, M., Mahalayati, B. R., Sadikin, H., Shaddiq, S., & Zainul, H. M. (2021). Advertising Media Strategy as Product Ordering. *Jurnal Mantik*, *5*(2), 812-819.

10. Irpan, M., Wibisono, G., Kurnianti, I., Sukmana, R. A., & Shaddiq, S. (2021). Utilization of Digital Communication in Promotion of Riverbank Tour Destination at Marabahan Barito Kuala in Era 4.0. *Proceedings on Engineering*, *3*(4), 453-462.

11. Iyansyah, M. I., Sari, S., Shaddiq, S., & Zainul, H. M. (2021). Literasi Manajemen Komunikasi Pemasaran dalam Melaksanakan Etika dan Standar Periklanan. *Jurnal Revolusi Indonesia*, *1*(10), 1073-1091.

12. Jakarta : Salemba Empat.

13. Joko, C. P. E. S. P., Widokarti, R., & Shaddiq, S. (2022). Core Values Akhalak BUMN on Millenial Generation Job Satisfactions.

14. Kurnia Sari, Dian. (2017). Pengaruh Penerapan Standar Akuntansi Pemerintah dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Daerah (Survey pada SKPD Kabupaten Rokan Hilir).

15. Kurniawan, M. I., Subroto, P., Maryana, M., Shaddiq, S., & Zainul, M. (2021). Peran Desain Kemasan Indomie Edisi Ramadhan 2021 terhadap Nilai Saham PT. Indofood Sukses Makmur TBK. Periode Februari s/d April 2021. *Jurnal Indonesia Sosial Teknologi*, *2*(6), 988-999.

16. Lubis, Nasrul Kahfi. (2017). Faktor-Faktor Mempengaruhi Transparansi Pelaporan Keuangan dan Pengaruhnya Terhadap Kualitas Pelaporan Keuangan. Jurnal Penelitian Ekonomi Akuntansi (JENSI), VOL 1. NO 2.

17. Megawati, Luh Kadek Sri, Ni Luh Gede Erni Sulindawati dan Edy Sujana, 2015. Pengaruh Penerapan Sistem Akuntansi Keuangan Pemerintah Daerah, Kompetensi Sumber Daya Manusia dan Pengelolaan Keuangan Daerah terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi Pada Tiga Dinas Kabupaten Buleleng). e-Journal S1 Akuntansi Universitas Pendidikan Ganesha Jurusan Akuntansi Program S1 (Volume 3 No. 1 Tahun 2015).

18. Norrahmi, D., Lestari, D., Gafar, A., Shaddiq, S., & Abbas, A. E. (2021). Pengaruh Promosi Penjualan Matahari Department Store Terhadap Sikap Konsumen di Kota Banjarmasin.

19. Norrahmiati, S. S., & Suharto, I. (2022). Marketing Strategy of Kulit Lumpia Beuntung Banjarmasin Business in Increasing Sales Volume.

20. Nurhafiza, Winda. (2017). Pengaruh Tekanan Eksternal, Ketidakpastian Lingkungan dan Komitmen Organisasi Terhadap Transparansi Pelaporan Keuangan Pada SKPD Kota Pekanbaru.

21. Pura, R (2021). Faktor-Faktor Yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah. Akmen Jurnal Ilmiah, 18(1), 1-13

22. Putera, A. R., Aisyah, L., Misnasanti, M., Mahfudzah, A., & Shaddiq, S. (2022). Manajemen Pembiayaan Pendidikan Lembaga Kursus Bahasa Inggris: Antara Profit dan Pemenuhan Kebutuhan Siswa. *Jurnal Bahana Manajemen Pendidikan*, *11*(1), 48-54.

23. Rahayu, A. N. dan S. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Sistem Pengedalian Internal, Dan Standar Akuntansi Pemerintahan Berbasis Akrual Terhadap Kualitas Laporan Keuangan Pemerintahan

24. Rahayu, Liza, Kennedy dan Yyuneita Anisma, 2014. Pengaruh Kompetensi Sumber Daya Manusia (SDM), Penerapan Sistem Akuntansi Keuangan Daerah, dan Penerapan Standar Akuntansi Pemerintah (SAP) Terhadap Kualitas Laporan Keuangan Daerah Pada Pemerintah Provinsi Riau (Studi Empiris Pada SKPD Provinsi Riau). JOM FEKON Vol. 1 Nomor. 2 Oktober 2014.

25. Ramadhani, R., Suswanta, S., & Shaddiq, S. (2021). E-marketing of Village Tourism Development Strategy (Case Study in the Tourist Village Puncak Sosok). *Journal of Robotics and Control (JRC)*, *2*(2), 72-77.

26. Rizal, R., Misnasanti, M., Shaddiq, S., Ramdhani, R., & Wagiono, F. (2020). Learning Media in Indonesian Higher Education in Industry 4.0: Case Study. *International Journal on Advanced Science, Education, and Religion*, *3*(3), 127-134.

27. Rizani, M., Widyanti, R., Kurniaty, K., Shaddiq, S., & Yahya, M. Y. D. (2022). Effect of the Toxic Leadership on Organizational Performance with Workplace Deviant Behavior of Employees as Mediation. *SMBJ: Strategic Management Business Journal*, 2(01), 26-38.
Saputra, M. R. Y., Winarno, W. W., Henderi, H., & Shaddiq, S. (2020). Evaluation of Maturity Level of the Electronic based Government System in the Department of Industry and Commerce of Banjar Regency. *Journal of Robotics and Control (JRC)*, 1(5), 156-161. (Saputra et al., 2020)

28. Sanjaya, Achdar (2016) Pengaruh Kualitas Sumber Daya Manusia dan Sistem Pengendalian Internal terhadap Kualitas Laporan Keuangan Daerah (Survey pada SKPD Kabupaten Soppeng).

29. Sanjaya, Putu Tomi. 2019. Pengaruh Penerapan Sistem Akuntansi Keuangan Daerah (SAKD), Sistem Informasi Manajemen Daerah (SIMDA), dan Kompetensi Sumber Daya Manusia (SDM) Terhadap Kualitas Laporan Keuangan Pemerintah Daerah. Skripsi. Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi, Universitas Pendidikan Ganesha.

30. Sartika, Dewi, Zulbahridar dan Lila Anggraini, 2015. Pengaruh Penerapan Standar Akuntansi Pemerintah (SAP), Pengetahuan Pengelola dan Ketersediaan Sarana Prasarana terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Survey Pada SKPD di Kabupaten Kuantan Singingi). Jom FEKON Vol.2 No.2 Oktober 2015.

31. Shaddiq, S., & Handayani, W. (2021). Communication and Interactive Marketing Management through Internet Advertising. *SMBJ: Strategic Management Business Journal*, 1(02), 25-29.

32. Srimaheni, Ni Wayan Oka, and A.A. G.P. Widanaputra. 2018. "Pengaruh Partisipasi Penganggaran Pada Senjangan Anggaran Dengan Ketidakpastian Karir Sebagai Variabel Pemoderasi." E-Jurnal Akuntansi 22: 1197

33. Surti, S., Shaddiq, S., Suhaimi, A., & Abdillah, M. H. (2022). The Potency of the Tumih Village Farmer Community's Participation in the Agricultural Development Planning Strategy. *Gorontalo Development Review*, 5(2), 141-155.

34. Syafira, Risna Annisa (2020) Pengaruh Kompetensi Sumber Daya Manusia Dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Survey Pada Satuan Kerja Perangkat Daerah Pemerintah Kabupaten Bandung Barat).

35. Trisnawati, N. A., & Nugraha, A. A. (2021). Pengaruh Kompetensi Sumber Daya Manusia dan Sistem Pengendalian Internal Pemerintah Terhadap Kualitas Laporan Keuangan (Survei Pada SOPD Pemerintah Kota Cimahi) The Effect of Human Resource Competence and The Government ' s Internal Control System on Th. 1(3), 504–516.

36. Wagiono, F., Shaddiq, S., Junaidy, J., Wibowo, D. E., & Yahya, M. Y. D. (2022). Community Habits in Floating Houses (Lanting) in Utilizing the River as an Shower, Wash, and Toilet (MCK) Facility in the S. Parman Down Area Neighborhood 01 Hamlet XVII Palangka Raya. *JED (Jurnal Etika Demokrasi)*, 7(1), 109-121.

37. Wanidison, E., & Shaddiq, S. (2021). Training Programs Needed to Develop Young Entrepreneurs from Training Institutions in Bandung: A Qualitative Perspective. *Strategic Management Business Journal*, 1(1), 28-39.

38. Wati, Kadek Desiana, et al. (2014) Pengaruh kompetensi SDM, penerapan SAP, dan sistem akuntansi keuangan daerah terhadap kualitas laporan keuangan daerah. JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi S1).

39. Wijaya, B. A., Noveriady, M., Puspaningratri, N., & Shaddiq, S. (2021). The Role of Corporate Marketing Communications Management in Implementing Advertising Ethics and Standards. *Jurnal Mantik*, 5(2), 807-811.

40. Wintari dan Suardana. 2018. Pengaruh Tekanan Eksternal, Pengendalian Internal, Ketidakpastian Lingkungan, Dan Komitmen Organisasi Pada Penerapan TransparansiPelaporan Keuangan. E-jurnal Akuntansi Universitas Udayana. ISSN 2302-8556.Vol.22.1. Januari (2018) : 747-774.