



The Effect of Employee Competence and Work Motivation on the Quality of Financial Reporting

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Abstract

This study aims to determine whether employee competence and work motivation have an influence on the quality of financial reporting at the Office of the Airport Authority Region V Makassar. The data in this research were obtained through the distribution of questionnaires as the primary instrument. The sampling technique used was the saturated sample method, where all members of the population were used as the research sample. Prior to its use, the research instrument was tested for validity and reliability, and also underwent classical assumption tests such as normality, multicollinearity, and heteroscedasticity. The data were analyzed using multiple linear regression with the help of statistical software. The results of the study indicate that employee competence has a positive influence on the quality of financial reporting. This means that the higher the level of employee competence in carrying out tasks related to the preparation of financial reports, the better the quality of the reports produced. The competencies in question include understanding financial regulations, accuracy, and technical skills in preparing reports accurately and on time. In addition, work motivation also contributes positively to the quality of financial reporting. Employees with high levels of motivation tend to be more responsible and committed to completing their tasks, including in the preparation of financial reports. Together, employee competence and work motivation significantly influence the improvement of financial reporting quality, although other external factors not examined in this study may also have an impact.

Introduction

The quality of financial reports plays a crucial role as a primary indicator in assessing the accountability and transparency of financial management, both in the government and private sectors. Quality financial reports must meet qualitative characteristics such as relevance, reliability, ease of understanding, and comparability, in accordance with applicable standards. Particularly in the public sector, financial reports must be prepared based on Government Accounting Standards (SAP) and submitted on time as a form of accountability for budget use to the public and stakeholders (Andi, 2020). However, in practice, the quality of financial reports often faces various obstacles, such as inaccurate transaction recording, lack of sufficient supporting evidence, late reporting, and errors in account classification.

The primary contributing factor to these problems is inadequate employee competency and motivation. Employee competency, including technical accounting knowledge, skills in using financial information systems, and understanding of regulations, significantly impacts the accuracy and timeliness of report preparation (Adhi et al., 2023). Furthermore, work motivation, influenced by recognition, achievement, and opportunities for self-development,

also determines employee enthusiasm and thoroughness in completing reporting tasks. Various studies confirm that improving employee competency must be supported by strong motivation and continuous training to achieve optimal financial reporting quality. Without sufficient motivation and adequate training, competency improvement alone cannot guarantee accurate and timely reporting (Yanti, 2020).

This situation is also reflected in the Makassar Airport Authority Region V Office, where, despite the implementation of a digital system for financial management, obstacles in reporting still frequently arise, ultimately impacting low transparency and accountability, and diminishing public trust. Furthermore, employee performance assessments at the office from 2022 to 2024 showed relatively stable results, with a rating of "Good." In 2022, the final performance score was 77.4, with work behavior falling into the "fair" category. In 2023, this saw a significant increase, with a total score of 83.8 and a rating of "Good" across all assessment components. In 2024, the score decreased slightly to 79.2, but remained in the "Good" category.

Despite this, issues with the quality of financial reports persist, strongly suspected to stem from a lack of employee competency, particularly in implementing regulations and SAP (Standard Operating Procedures), as well as weak internal coordination between the various departments involved (Chipunza et al., 2023; Liu et al., 2024). Low work motivation, a lack of regular training, limited use of technology, and minimal incentives and capacity building support further exacerbate this situation (Badini et al., 2023; Giacalone et al., 2022; Azam et al., 2023). Other obstacles, such as complex bureaucracy, limited technology, and a weak internal control system, also contribute to the reduced accuracy and precision of financial reports (Mekari, 2022). Therefore, it is crucial to conduct research focusing on the influence of employee competency and work motivation on the quality of financial reporting at the Makassar Region V Airport Authority Office as a strategic step to address existing issues and improve overall financial reporting performance (Bartocci et al., 2023; Kocak et al., 2024; Ge et al., 2023). The researcher was interested in conducting a study entitled "The Influence of Internal Communication and Motivation on Employee Performance at the Makassar Region V Airport Authority Office."

Method

The current study has been conceptualized as a quantitative explanatory inquiry that seeks to investigate and explain the relationship that exists between employee competence, work motivation and quality of financial reporting in Makassar Region V Airport Authority Office. The quantitative approach was considered the best suitable methodology, as the study had a two-fold aim of the descriptive reporting as well as testing hypothesis about the causal relationship between well-defined variables through statistical tests.

The data collection used Makassar Region V Airport Authority office during the months of May to June 2025. The choice of the location was based on the continuation of inaccuracies and delays in financial reporting in the institute even after the implementation of digital-based financial management systems and hence making it a relevant setting to explore the impact of employee competence and motivation on financial reporting quality.

The population in the study included all the employees directly engaged in the financial planning and reporting in the institutional unit. Considering the small size of the unit, saturated sampling technique was applied, hence covering the whole population (N=33). The process was representative and reduced sampling bias.

Primary and secondary sources were used to acquire data. The data were gathered through primary data using structured questionnaires to all the respondents. The tool focused on the perception and experience of employees when it comes to their competence, motivation to work, and engagement in the process of making financial reports, and all the items were measured on a Likert scale. There were secondary data which were obtained as institutional documents such as organization profiles, performance reports and administrative records that gives a background of the findings.

Operationalization of employee competence was through aggregate of knowledge, technical expertise and accuracy that is necessary in performing financial reporting activities in harmony with the current standards and regulations. Measurement included items that indicated the knowledge of the participants on accounting principles, skill in the use of reporting systems, data recording and processing accuracy, and knowledge of reporting procedures. Work motivation was understood as the internal and external force that causes employees to perform their work in a responsible and enthusiastic manner through indicators that refer to work commitment, feeling of responsibility, desire to meet performance targets, and perseverance in accomplishing tasks. The evaluation of quality of the financial reporting was done on the basis of relevance, reliability, accuracy, timeliness and adherence to the current accounting standards.

Questionnaire validation: This was done to determine content validity and reliability of the questionnaire before complete implementation. The validity test was conducted to ascertain that each of the items was useful in measuring the desired construct, and reliability tests were carried out to determine the consistency of responses. Items that fell within the two standards were then used to form later analysis, which in fact supports the empirical conclusions, which have high measurement fidelity.

Upon data acquisition, initial data statistics diagnostic work was undertaken to ascertain the assumption of regression such as evaluation of regression normality, regression multicollinearity, and regression heteroscedasticity. The diagnostics had to ensure the statistical suitability of the regression model and protect the soundness of parameter estimates.

The main analysis method was multiple linear regression, which is suitable in the situation, since both the independent predictors consist of employee competence and work motivation, and the dependent outcome of interdependence is quality of financial reporting. This method has allowed not only the determination of separate predictor impacts but also to determine the joint effect on the dependent variable.

To test the individual effects of each predictor, hypothesis testing was applied using t -tests, but to test the overall significance of each, F -test was used. The coefficient of determination (R_2) was used to measure the amount of variance in the quality of financial reporting that can be explained by the competence and work motivation of employees. All the information manipulation and statistical procedures were performed through specific statistical tools to guarantee accuracy, reliability, and objectivity.

Result and Discussion

Partial Test (t-Test)

Uji parsial atau uji t dalam penelitian ini bertujuan untuk menguji pengaruh masing-masing variabel independen, yaitu Komunikasi Internal (X1) dan Motivasi (X2), secara terpisah terhadap variabel dependen Kinerja Pegawai (Y). Pengujian dilakukan untuk mengetahui apakah masing-masing variabel bebas memiliki pengaruh yang signifikan secara individu.

Prosedur ini dilakukan dengan cara membandingkan nilai t-hitung yang diperoleh dari hasil analisis regresi dengan t-tabel pada tingkat signifikansi $\alpha = 0,05$ atau tingkat kepercayaan 95%, menggunakan metode dua arah (two-tailed test).

Table 1. Partial Test (t-Test)

Unstandardized Coefficients			Std. Error	Standardized Coefficients Beta	t	Sig.
Model B						
1	(Constant)	11.549	5.522		2.092	.045
	Employee Competence	.227	.120	.295	2.900	.007
	Motivation	.374	.127	.458	2.949	.006

Based on Table 4.1 above, the degrees of freedom (df2) in this study is 113, obtained from the calculation $n - k - 1 = 116 - 2 - 1 = 113$, where n is the number of samples and k is the number of independent variables. The calculated t value for the Internal Communication variable is 3.314 and the t table value is 1.658. Therefore, ($3.314 > 1.658$), it can be concluded that the Internal Communication variable has a positive and significant effect ($0.009 < 0.05$). This means that if the Internal Communication variable is increased, performance will increase by 0.279, or 27.9%. The calculated t value for the Motivation variable is 6.395 and the t table value is 1.658. Therefore, ($6.395 > 1.658$), it can be concluded that the Motivation variable has a positive and significant effect ($0.000 < 0.05$). This means that if the Motivation variable is increased, Employee Performance will increase by 0.493 or 49.3%.

Simultaneous Test (F Test)

The simultaneous test or F-test is used to determine whether the independent variables, namely Internal Communication (X1) and Motivation (X2), have a significant influence on the dependent variable, namely Employee Performance (Y). The test is carried out by comparing the calculated F-value with the F-table at a significance level of $\alpha = 0.05$.

Table 2. Simultaneous Test (F Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	147.710	2	73.855	10.747	.000b
	Residual	206.169	30	6.872		
	Total	353.879	32			

Based on the results of the simultaneous test (F-test) presented in Table 4.2 of the ANOVA, the calculated F-value was 33.225 with a significance level of 0.000. This significance value is much smaller than the established significance level of 0.05 ($0.000 < 0.05$). The calculated F-value (33.225) is also greater than the F-table value (3.087) with 2 degrees of freedom (df) for the number of independent variables and 113 for the residuals. This indicates that the regression model developed in this study is statistically significant at the 95% confidence level. In other words, there is strong evidence that the variables Internal Communication and Motivation simultaneously have a significant effect on the dependent variable, Employee Performance. This means that when these two variables are analyzed simultaneously, they both make a significant contribution to explaining variations or changes in Employee Performance. These findings confirm that effective internal communication and high work motivation are two important factors that, together, can improve employee performance in an organization. Therefore, improving the quality of internal communication and strengthening work

motivation should be a primary concern in efforts to increase productivity and effectiveness of human resource performance in the work environment.

Coefficient of Determination Test (R²)

The partial test or t-test in this study aims to examine the influence of each independent variable, namely Employee Competence (X₁) and Motivation (X₂), on the dependent variable, Financial Reporting Quality (Y). The test is conducted to determine whether each independent variable has a significant influence individually. This procedure is carried out by comparing the calculated t-value obtained from the results of the regression analysis with the t-table at a significance level of $\alpha = 0.05$ or a confidence level of 95%, using a two-tailed test method.

Table 3. Determination Coefficient Test

Model R		R Square	Adjusted R Square	Std. Error of the Estimate
1	.646a	.417	.379	2.622

Based on Table 3. above, the degrees of freedom (df₂) in this study are 33, obtained from the calculation $n - k - 1 = 33 - 2 - 1 = 30$, where n is the number of samples and k is the number of independent variables. Using a significance level of $\alpha = 0.05$ and a two-tailed test, the t-table value obtained is 2.042. Based on this t-table value, hypothesis testing is conducted by comparing the calculated t-value of each variable to the t-table value. If the calculated t-value is greater than the t-table value, the alternative hypothesis (H₁) is accepted and the null hypothesis (H₀) is rejected, indicating that the independent variable has a partial significant effect on the dependent variable. Conversely, if the calculated t-value is less than the t-table value, H₀ is accepted and H₁ is rejected, indicating that the variable does not have a partial significant effect on Financial Report Quality.

The Influence of Employee Competence (X₁) on the Quality of Financial Reporting (Y)

The calculated t-value for the Employee Competence variable is 2.900, while the t-table for df = 30 and $\alpha = 0.05$ is 2.042. Since $2.900 > 2.042$, H₀ is rejected and H₁ is accepted, indicating that Employee Competence has a significant partial effect on Financial Reporting Quality. Furthermore, the significance value (Sig.) of 0.007, which is less than 0.05, further confirms the significant effect. This means that higher employee competency tends to improve Financial Reporting quality.

The Influence of Motivation (X₂) on the Quality of Financial Reporting (Y)

The calculated t-value for the Motivation variable is 2.949, which is also greater than the t-table value of 2.042. Therefore, H₀ is rejected and H₁ is accepted, meaning that Motivation has a significant partial effect on Financial Report Quality. The significance value (Sig.) of 0.006 < 0.05 supports the conclusion that employee motivation has a significant effect on financial report quality. This indicates that the higher the employee's work motivation, the higher the quality of the resulting Financial Reporting.

The Influence of Employee Competence on the Quality of Financial Reporting at the Makassar Region V Airport Authority Office

The results of the study indicate that the Employee Competence variable significantly influences the quality of financial reports. This is evidenced by the results of multiple linear regression analysis, where the employee competency variable (X₁) has a regression coefficient of 0.227, a calculated t-value of 2.900, and a significance value of 0.007. Using a significance

level of 0.05 and a t-table of 2.042 ($df = 30$), then because the calculated t-value ($2.900 > t$ -table (2.042)) and Sig. ($0.007 < 0.05$), it can be concluded that employee competency has a partial significant effect on the quality of financial reports. These results align with research conducted by Maro et al., (2024), which shows that human resource competency has a positive and significant effect on the quality of financial reports. Employees with high competency are able to prepare financial reports accurately and in accordance with applicable standards.

One relevant theory supporting the finding that employee competence significantly influences the quality of financial reports is the Competency Theory developed by Prada et al. (2022). According to Catacutan et al. (2023), competence is a fundamental characteristic of an individual related to effective or superior performance in a job or situation. Competence encompasses knowledge, skills, abilities, and individual attributes that are observable and measurable and directly related to work results. This theory states that the higher a person's level of competence, the greater their ability to perform tasks effectively and produce quality output (Arifudin & Ali, 2022; Weng et al., 2022; Mukhtorova & Ilxomov, 2024; Richlan et al., 2023; Komalasari & Yakubu, 2023; Chandra et al., 2022; González et al., 2022; Rachmad, 2025). A positive coefficient indicates a unidirectional relationship between employee competence and financial reporting quality. This means that the higher the employee's level of competence, the higher the quality of the resulting financial reporting. Employee competence encompasses various important aspects, such as technical knowledge and understanding of accounting and finance, skills in using financial software, accuracy in recording transactions, and the ability to correctly interpret financial data.

Within the Makassar Region V Airport Authority Office, the quality of financial reporting is crucial because it impacts the accountability of state budget management and compliance with government financial reporting standards. Highly competent employees are better able to prepare financial reports that are accurate, relevant, and reliable, and presented in a timely manner. Conversely, if employee competency is low, the likelihood of recording errors, formatting discrepancies, and reporting delays increases. Furthermore, competency also reflects employee readiness and professionalism in adapting to new policies, such as the implementation of an accrual-based reporting system, the use of digital applications, and an understanding of the Minister of Finance Regulations or Government Accounting Standards (SAP). This is becoming increasingly important in the era of bureaucratic modernization and demands for transparency in public information.

These findings align with human resource management theories, which state that competency is a key factor in achieving organizational effectiveness. This research also supports previous studies that found that employee competency is closely related to the quality of work processes and products, including financial reporting. Thus, improving employee competency through formal education, technical training, workshops, and providing opportunities for self-development must be a strategic priority for the organization. The Makassar Region V Airport Authority Office needs to continue developing competency-building programs, both internally through technical guidance and through collaboration with professional institutions or other agencies, to ensure that the resulting Financial Reporting truly reflects the agency's financial condition accurately and responsibly.

The Influence of Work Motivation on the Quality of Financial Reporting at the Makassar Region V Airport Authority Office

Based on the results of the multiple linear regression analysis, it was found that the Work Motivation variable has a significant partial effect on Financial Report Quality. This is indicated by a regression coefficient of 0.374, a calculated t-value of 2.949, and a significance

level of 0.006. Because the calculated t-value is greater than the t-table ($2.949 > 2.042$) and the significance level is less than 0.05 ($0.006 < 0.05$), it can be concluded that the Alternative Hypothesis (H2) is accepted, and the Null Hypothesis (H₀) is rejected. This means that statistically, work motivation has a significant effect on the quality of Financial Reporting at the Makassar Region V Airport Authority Office. These results align with research conducted by Rahmawati & Trisnawati (2021), which showed that work motivation has a positive and significant effect on financial report quality. This study explains that motivated employees have high work enthusiasm and are results-oriented, thus directly impacting the quality of their reports.

This finding is supported by Herzberg's Two-Factor Theory, which states that motivation is an intrinsic factor that drives individuals to improve performance and achieve better results. In the context of financial reporting, highly motivated employees tend to demonstrate greater responsibility, thoroughness, and commitment to producing accurate and timely reports (Ibrahim et al., 2023; Zhang & Gandham, 2025; Ganesh & Liu, 2022; Miah & Hasan, 2022; Bhatt et al., 2022). A positive regression coefficient indicates a unidirectional relationship between work motivation and financial reporting quality. This means that the higher an employee's work motivation, the better the quality of their financial reporting. Work motivation encompasses internal and external factors that drive employees to perform optimally, such as the desire to achieve, a sense of responsibility, a supportive work environment, and the rewards or incentives they receive (Hasan & Mishra, 2025; Lee et al., 2022; Thant, 2023; Büyükbeşe et al., 2023).

Within the Makassar Region V Airport Authority Office, high work motivation plays a crucial role in maintaining discipline, accuracy, and work efficiency, particularly in the financial reporting process. Highly motivated employees tend to be more thorough, complete work more quickly, and have a stronger commitment to the quality of their output. Conversely, low motivation can lead to negligence, delays, and inaccuracies in the presentation of financial information. This finding is consistent with Herzberg's motivation theory, which states that motivating factors such as recognition, achievement, and responsibility can significantly improve employee performance. Good motivation also impacts employee psychological aspects, such as job satisfaction and loyalty, which indirectly influence work outcomes, including financial reporting.

Furthermore, the quality of financial reporting is strongly influenced by employee commitment and dedication to their work. Motivated employees will strive to maintain the integrity of financial data, follow correct procedures, and minimize errors. This is important because financial reporting is not merely an administrative document but a reflection of the organization's responsibility for the use of budgets and public resources. Therefore, to improve the quality of financial reporting, strengthening work motivation needs to be a primary management priority. This can be achieved through improving employee welfare, providing fair incentives, creating a conducive work environment, and involving employees in relevant decision-making. When employees feel appreciated and supported, they will be motivated to work optimally, including in terms of maintaining the quality of the Financial Reporting produced.

The Influence of Employee Competence and Motivation on the Quality of Financial Reporting at the Makassar Region V Airport Authority Office

Based on the results of the multiple linear regression analysis presented in the ANOVA Table (F Test), it is known that the variables Employee Competence and Motivation simultaneously or jointly have a significant influence on Financial Report Quality. The test results show a

calculated F-value of 10.747, greater than the F-table of 3.32 (at $\alpha = 0.05$ with $df = 2$ and 30). Furthermore, the significance value (Sig.) of 0.000 is less than 0.05. Thus, it can be concluded that the regression model is simultaneously significant, and the alternative hypothesis (H_1) is accepted. These results also align with research conducted by Rahayu (2025), which found that employee competence and work motivation simultaneously have a significant influence on the quality of financial reports in government agencies. Research by Putri and Nugroho (2019) also showed similar results, indicating that both variables play a crucial role in ensuring accurate, relevant, and accountable financial reports are prepared (Auliyah & Agit, 2024; Alrabei et al., 2023; Mesioye & Bakare, 2024; Berliana et al., 2024).

These findings align with Human Capital Theory, which states that the quality of an organization's output is strongly influenced by the abilities, expertise, and internal drive of the individuals involved in the work process. When employee competence and motivation are at optimal levels, the quality of the resulting products or services, including financial reports, will significantly improve. These findings indicate that Employee Competence and Work Motivation jointly contribute significantly to explaining variations in Financial Reporting Quality at the Makassar Region V Airport Authority Office. This means that both human resource quality, in terms of competence, psychological well-being, and work drive (motivation), are factors that cannot be ignored in the process of preparing accurate, timely, and government accounting-compliant financial reports.

This is supported by the results of the coefficient of determination test in the Model Summary, which yielded an R-square value of 0.417, indicating that 41.7% of the change or variation in Financial Reporting Quality can be explained by Employee Competence and Motivation. The remaining 58.3% is influenced by factors outside the model, such as internal control systems, information technology, leadership style, and the work environment. The positive relationship between the two independent variables and Financial Reporting quality also indicates that improving one or both will directly impact reporting quality. Competent employees will understand tasks and procedures correctly, while high work motivation will encourage them to complete their work meticulously and responsibly. These results reinforce human resource management theories, which emphasize that competence and motivation are two key components in improving organizational performance, including in financial reporting. Both complement each other: competence provides technical capabilities, while motivation provides the impetus to apply those capabilities optimally. Therefore, management at the Makassar Region V Airport Authority Office needs to develop policies that focus on improving competence through training and professional development, as well as increasing motivation through reward systems, a conducive work environment, and clear career paths. Efforts to improve the quality of Financial Reporting depend not only on systems and procedures but are also largely determined by the quality and work ethic of the people who develop them.

Conclusion

Based on the research findings on the influence of employee competence and work motivation on the quality of financial reporting at the Makassar Region V Airport Authority Office, it can be concluded that employee competence has a positive and significant impact on the quality of financial reporting. Similarly, work motivation also has a positive and significant impact on the quality of reporting. Furthermore, simultaneously, employee competence and work motivation have a positive and significant impact on the quality of financial reporting at the agency. As a recommendation, the management of the Makassar Region V Airport Authority Office is advised to continuously improve employee competence through training, workshops, and ongoing capacity building, particularly in the areas of accounting and financial reporting.

A supportive work environment for work motivation also needs to be created, for example by providing rewards, a fair appraisal system, and strengthening communication between departments, to maintain and improve the quality of financial reporting, ensuring it remains accurate and meets standards. For future researchers, the results of this study can serve as a basis for developing further studies by adding other variables such as internal control systems, information technology, leadership style, and organizational culture. The scope of the location and population should also be expanded to ensure greater generalizability of the research results. For other government agencies, both central and regional, the results of this study can serve as evaluation material and strategic considerations in human resource management, particularly in public financial reporting. Improving employee competency and motivation is a crucial aspect of building good, transparent, and accountable governance, so the results of this study can serve as a reference in formulating employee development policies in the bureaucracy in general.

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