



## **Analysis of Factors Affecting the Value of Local Government Financial Reporting Information**

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### **Abstract**

This study aims to analyze the effect of the quality of human resources on the reliability and timeliness of local government financial reporting in Suliki sub-district and the effect of information technology utilization variables on the reliability and timeliness of local government financial reporting in Suliki sub-district. The data used in this study is primary data consisting of 46 samples. This research uses Multiple Linear Regression Analysis method. The results of the analysis show that the variable quality of human resources has a positive significant relationship to the reliability and timeliness of local government financial reporting in Suliki district, the variable of information technology utilization has a positive significant relationship to the reliability and timeliness of local government financial reporting in Suliki district and simultaneously variable independent has a significant positive effect on the dependent variable. This can be seen from the coefficients of each variable and the level of significance.

Keywords: Reliability, Timeliness, Financial Reporting, Quality of Human Resources, Information Technology.

### **1. Introduction**

Financial accounting has developed in accordance with the times. Financial accounting is used by everyone who needs the accounting data, as needed by individuals or groups and small companies or large companies. Its purpose is as planning, controlling and accountability as well as being used as a tool to make economic decisions for those who need it. Government institutions at this time must follow the development of accounting, because users of information in this case the public demands accountability and transparency. The increasing public demand for good governance has encouraged the central government and local governments to implement public accountability.

Local government financial management must be carried out based on good governance, namely financial management that is carried out in a transparent and accountable manner, which allows users of financial statements to be able to access information about the results achieved in the administration of local government. The financial reports produced by the local government will be used by several interested parties as a basis for decision making. Therefore, the information obtained in the Regional Government Financial Report (LKPD) must

be useful and in accordance with the needs of users/local governments. Information that is useful for users is information that has value. Information will be useful if the information can support decision making and can be understood by users. Therefore, local governments are required to pay attention to all information on Local Government Financial Statements presented in financial reports for planning, controlling and decision-making purposes. Accounting information contained in Local Government Financial Statements must have some of the required qualitative characteristics.

Based on the results of the examination of the Supreme Audit Agency (BPK) on IHPS 1 in 2013 revealed as many as 5,876 cases valued at Rp. 2,442.554.69 million as a result of non-compliance with statutory provisions found in 415 entities resulting in regional losses, potential regional losses, lack of revenue, administrative irregularities of thrift, inefficiency and ineffectiveness that occur in local government.

Based on these phenomena, it can be seen from 2015 that the number of cases of regional loss amounted to Rp. 644,005.02 million, experiencing the most cases compared to the lack of receipts of 889, the

number of cases of Rp. 282,944.54 million, and the potential loss of the region of 341, the number of cases of Rp. 897,063, 92 million. So it can be stated that the financial reports produced by local governments still do not meet the criteria for the required information value, including reliability and timeliness.

One of the local governments that uses financial reports is the Lima Puluh Kota district. Local government financial management is carried out in the Suliki sub-district government, Lima Puluh Kota district. The financial reports produced by the local government of Suliki sub-district, Lima Puluh Kota district will be used by several interested parties as a basis for decision making.

Another phenomenon is the capacity of human resources in the local government of Suliki sub-district, Lima Puluh Kota Regency, which has not been able to run the system properly, as a result, the accounting information on financial reporting produced is not of high quality. The local government of Suliki sub-district, Lima Puluh Kota Regency has not utilized information technology optimally, even though the obligation to use information technology by the Government and Local Government has been regulated in Government Regulation no. 56 of 2005 concerning Regional Financial Information Systems.

Kiswara (2011) stated that the decision-usefulness theory (Decision-Usefulness Theory) of accounting information became a reference for the preparation of the Financial Accounting Standard Boards (FASB) conceptual framework, namely the Statement of Financial Accounting Concepts (SFAC) applicable in the United States. Kiswara (2011) stated that at an early stage, this theory was known by another name, namely A Theory of Accounting to Investors.

In financial reporting, the government that acts as an agent has an obligation to provide useful information for users of government financial information who acts as a principal in assessing accountability and making decisions both economic, social and political decisions as well as directly or indirectly through their representatives. In a democratic government, the relationship between the government and users of government financial information can be described as an agency relationship (Faristina, 2011)

Transparency and accountability of regional financial management is a form of effectiveness and efficiency in the implementation of good governance. Transparency and accountability of financial management is characterized by indicators, namely: (a) Availability of adequate information in every process of drafting and implementing public policies; (b) Access to information that is ready, easily accessible, freely obtained, and timely; (c) There is conformity between implementation and standard implementation procedures; and (d) There are sanctions imposed for errors or omissions in the implementation of activities.

The ease of accessing information owned by the government is one of the things that is of concern to the public. This is due to the link between transparency and issues regarding ethics, corruption, administrative irregularities and accountability (Piotrowski and Bertelli, 2010).

Financial statements are records of an entity's information in an accounting period that can be used to describe the performance of that entity. The financial report is a structured report on the financial position and transactions carried out by a reporting entity.

The American Accounting Association states that the purpose of accounting in public sector organizations is to provide the necessary information in order to manage an operation and the allocation of resources entrusted to the organization appropriately, efficiently, and economically, as well as to provide information to report responsibility for the implementation of the management and report the results. operations and use of public funds. Thus, public sector accounting is concerned with providing information for management control and accountability. The general purpose of financial statements is to present information about the financial position, budget realization, cash flows, and financial performance of a reporting entity that is useful for users in making and evaluating decisions regarding resource allocation (Kieso, et al. 2011).

According to Tjiptoherijanto (2012), to assess the capacity and quality of human resources in carrying out a function, including accounting, it can be seen from the level of responsibility and competence of these resources. Responsibilities can be seen from or stated in the job description, while competence can be seen from the educational background, trainings that have been followed, and from the skills stated in the implementation of tasks. Competence is a characteristic of someone who has the skills, knowledge and ability to carry out a job (Hevesi, 2005).

Wiley (2013) defines "Human resources are the main supporting pillar as well as the driving force of the organization in an effort to realize the vision and mission as well as the goals of the organization". Human resources are one of the most important organizational elements, therefore it must be ensured that the management of human resources is carried out as well as possible in order to be able to contribute optimally in efforts to achieve organizational goals.

Information technology includes computers (Mainframe, Mini, Micro), software (Software), databases, networks (Internet, Intranet), electronic commerce, and other types related to technology (Wilkinson et al, 2013). The Central Government and Regional Governments are obliged to develop and utilize advances in information technology to improve the ability to manage finances, and distribute Financial Information to public services. The government needs

to optimize the use of advances in information technology to build a network of management information systems and work processes that enable the government to work in an integrated manner by simplifying access between work units.

Wilkinson et al., (2000) said the use of information technology includes (a) data processing, information processing, management systems and work processes electronically and (b) Utilization of advances in information technology so that public services can be accessed easily and cheaply by the public.

The effect of the use of information technology on the reliability and timeliness of financial statements. Utilization of information technology which includes computer technology and communication technology in regional financial management will improve transaction processing and other data, accuracy in calculations, and more timely preparation of reports and other outputs. The use of information technology will also greatly help speed up the processing of transaction data and the presentation of government financial statements so that the financial statements do not lose the value of information, namely timeliness (Mustafa, et al. 2011).

Based on literature review, previous research and the relationship between variables, the hypotheses in this study are as follows:

- H<sub>1</sub>:** The quality of human resources has a significant effect on the reliability and timeliness of local government financial reporting.
- H<sub>2</sub>:** The use of information technology has a significant effect on the reliability and timeliness of local government financial reporting.

## 2. Method

The population in this study includes SKPD in Suliki District, Lima Puluh Kota Regency (West Sumatra). Due to the insufficient population of 100 samples, all samples were taken or by the total sampling method, namely employees who carry out functions related to accounting/finance at SKPD. Primary data obtained is the result of filling out questionnaires by respondents, namely the head and staff of the accounting/financial administration sub-section.

Data analysis using descriptive analysis, classical assumption test and multiple linear regression. Descriptive analysis is an analysis to describe what was found in the research results and provide information in accordance with what was obtained from the field, by presenting the data in the form of a frequency distribution table of the variables studied and then analyzing the percentage, central tendency and dispersion and providing an interpretation of the analysis. classical assumption test consists of normality

test, heteroscedasticity test and multicollinearity test (Ghozali, 2010; Ghozali, 2012).

Multiple Linear Regression Analysis is used to determine whether the independent variables jointly affect the dependent variable. Multiple Linear Regression can be formulated as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

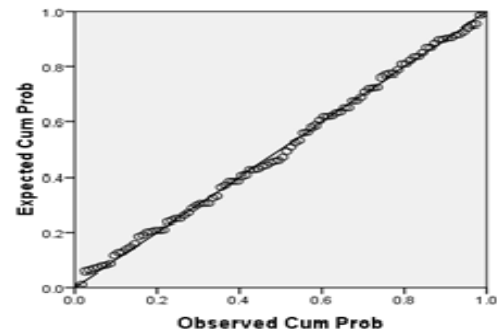
Information :

- Y:** Timeliness and reliability of local government financial reporting
- X<sub>1</sub>:** Quality of human resources
- X<sub>2</sub>:** Utilization of information technology
- a:** Constant
- b:** Regression coefficient
- e:** The influence of other variables outside the research

## 3. Result and Discussion

### Result

The results of the normality test are shown in figure 1 below:



**Figure 1. Normality Test Result**

Judging from the Normality Test using the P-P Plot table, it can be seen that the data is spread around the diagonal line and spreads along the histogram graph. This means that the research data shows a normal distribution pattern. The data from the research results can be analyzed using the Multiple Linear Regression model.

The results of the multicollinearity test are in table 1 below:

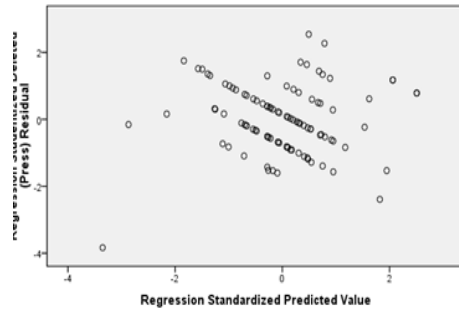
**Table 1. Multicollinearity Test Result**

No	Variabel	Tolerance	VIF
1	Quality of Human Resources (X <sub>1</sub> )	0,643	1,554
2	Information Technology(X <sub>2</sub> )	0,643	1,554

Based on Table 4.12, the results of the Multicollinearity Test can be seen in the variable quality of human resources (X<sub>1</sub>), the VIF value is 1.554

and the tolerance value is 0.643. The VIF value of  $1.554 < 5$  and the tolerance value of 0.948 is almost close to the value of 1, so it can be concluded that there is no multicollinearity in the variable quality of human resources ( $X_1$ ). The variable using information technology ( $X_2$ ) has a VIF value of 1.054 and a tolerance of 0.643. The VIF value is  $1.054 < 5$  and the tolerance value is  $0.643 > 0.10$ , it can be concluded that there is no multicollinearity in the variable using information technology ( $X_2$ ).

The results of the heteroscedasticity test can be seen in Figure 2 below:



**Figure 2. Heteroskedasticity Test Result**

Based on the appearance in the scatterplot image above, it can be seen that the plot spreads randomly above and below zero. The regression model that was formed stated that there were no symptoms of Heteroscedasticity.

The result of coefficient determination test result are presented in table 2 below:

**Table 2. Coefficient Determination Test Result**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,840 <sup>a</sup>	,705	,691	,1,023

*Data processed by authors*

Based on coefficient determination test result, the dependent variable is influenced by the independent variable by 69.1%, the rest is influenced by other variables not examined in this research.

The results of the F test result are presented in table 3 below:

**Table 3. F Test Result**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	107,572	2	53,786	51,353	,000 <sup>a</sup>
Residual	45,037	43	1,047		
Total	152,609	45			

*Data processed by authors*

Based on table 4.15 above, the results of data processing using the SPSS program are obtained,  $\text{Sig } 0.000 < 0.05$  with  $F \text{ statistic } 51.353 > F \text{ table } 2.70$ . This means that the variable quality of human resources ( $X_1$ ) and the variable utilization of information technology ( $X_2$ ) simultaneously affect the reliability and timeliness of local government financial reporting variables ( $Y$ ).

The result of t test result are presented in table. 3 below:

**Table 4. t Test Result**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,262	2,533		,498	,621
	x1	,647	,106	,633	6,126	,000
	x2	,285	,101	,291	2,817	,007

*Data processed by authors*

Based on the results of Multiple Linear Regression Analysis, the following regression equation is obtained:

$$Y = 1.262 + 0.647X_1 + 0.285X_2 + e$$

Where :

- Y:** Reliability and timeliness of local government financial reporting
- X<sub>1</sub>:** Quality of human resources
- X<sub>2</sub>:** Utilization of information technology
- e:** Standard Error

### Discussion

For **Hypothesis 1**. Based on the results of the processed data in this study, which are presented in Table 4 above. That the variable quality of human resources has a significant positive effect on the reliability and timeliness of local government financial reporting in Suliki sub-district with probability  $0.000 < 0.05$ . With a regression coefficient of 0.647. This means that the variable quality of human resources ( $X_1$ ) has a significant positive effect on the reliability and timeliness of financial reporting. Meanwhile, the elasticity of the influence of the  $X_1$  variable on  $Y$  is 0.647, meaning that every 1 percent increase in the quality of human resources will result in an increase in the reliability and timeliness of the Suliki district government's financial reports by 0.647 percent.

It can be concluded that the financial reporting of a company or agency is very closely related to the quality of the resources of the employee or employee of the agency. This is due to how the employee or employee in managing each reporting and financial management of a company. The same thing cannot be separated from what happened in the condition of

regional government financial reporting in Suliki sub-district, where the results of the analysis showed a significant positive effect between the two variables.

The results of this study are in accordance with the theory put forward in this study (Adriani, 2010); (Arfianti, 2011), that the implementation of reliable and timely financial reporting cannot be separated from the element of human resources working in the company that manages financial statements. Skilled individuals who manage these will produce precise and accurate financial reporting. The results of this study are in accordance with and are supported by the results of research published in similar research journals in this study. Where the variable quality of human resources both have a significant positive relationship effect.

For **hypothesis 2**, Based on the results of the processed data in this study, which are presented in Table 4 above. That the variable of information technology utilization has a positive significant effect on the reliability and timeliness of local government financial reporting variables in Suliki sub-district with probability  $0.000 < 0.05$ . With a regression coefficient of 0.285. This means that the variable utilization of information technology ( $X_2$ ) has a significant positive effect on the reliability and timeliness of the Suliki local government's financial reporting. Meanwhile, the elasticity of the influence of the  $X_1$  variable on  $Y$  is 0.285, meaning that every 1 percent increase in the use of information technology will result in an increase in the reliability and timeliness of the Suliki district government's financial reporting by 0.285 percent.

It can be concluded that the financial reporting of a company or agency is very closely related to the use of information technology used by employees or employees of the agency to support their work. The availability of adequate information technology facilities and infrastructure will provide convenience and efficiency in managing the financial statements of an agency or company, especially in terms of managing financial reports in various SKPD in Suliki sub-district. Where the results of the analysis carried out showed a significant positive influence between the two variables.

The results of this study are in accordance with the theory put forward in this study (Andriani, 2010); (Arfianti, 2011); (Sanjaya & Mayola, 2019) that the implementation of reliable and timely financial reporting cannot be separated from the availability of information technology facilities and infrastructure that support these activities. The higher the technology used, the accuracy and speed of financial reporting will be better. The results of this study are in accordance with and are supported by the results of research published in similar research journals in this study. Where the use of information technology variables both have a significant positive relationship effect on the

reliability and timeliness of the local government financial reporting variables in the Suliki sub-district.

#### 4. Conclusion

Based on the results of data processing with Multiple Linear Regression Analysis and discussion of research results, between the independent variables: the quality of human resources ( $X_1$ ) and the use of information technology ( $X_2$ ) on the dependent variable the reliability and timeliness of local government financial reporting ( $Y$ ) either partially or together, the following conclusions can be drawn:

1. The quality of human resources ( $X_1$ ) has a significant positive effect on the reliability and timeliness of the local government's financial reporting in Suliki sub-district ( $Y$ ),
2. The use of information technology ( $X_2$ ) has a significant positive effect on the reliability and timeliness of the local government's financial reporting in Suliki district

Based on the descriptions and discussions that have been described previously as well as the results of this research hypothesis and the conclusions obtained from the results of the analysis that has been carried out, the following suggestions can be submitted for the government or related parties:

1. In connection with the results of the study which found that there was a significant influence between the quality of human resources on the reliability and timeliness of financial reporting of the Suliki sub-district government, it is suggested to the government or related parties to pay attention to the recruitment of employees or employees in the Suliki local government in particular in terms of the quality of its human resources, for example placing employees who have a linear education or match the position or work they are doing, especially in terms of financial reporting and recording.
2. In connection with the results of the study that it was found that there was a significant relationship between the variables of the use of information technology on the reliability and timeliness of the financial reporting of the Suliki district government, it is recommended that the government or related parties carry out financial records in the Suliki local government by using information technology. up to date, then in managing financial reporting in Suliki sub-district it is recommended to use information technology programs so as to produce reliable and timely financial reports.

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