International Journal of Innovative Research and Advanced Studies (IJIRAS)
Volume 7 Issue 1, January 2020

ISSN: 2394-4404

The Effect Of Government Accounting Standards, Internal Control Systems, Competence Of Human Resources, And Use Of Information Technology On Quality Of Financial Statements

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***Abstract:** This purpose of this study to determine the effect of government accounting standards, internal control systems, competence of human resources and the use of information technology on quality of financial statements. The analysis used in this study is multiple regression. The results show that government accounting standards and human resource competencies do not affect the quality of financial statements. The internal control system and the use of information technology affect the quality of financial statements.*

***Keywords:** Government accounting standards, internal control systems, the competence of human resources, use of information technology, the quality of the financial statements.*

I. INTRODUCTION

The Quality of financial statements in accordance with Government Regulation No. 71 Year 2010 is a financial statement that has the characteristics of relevant, reliable, comparable and understandable. Relevant information contained therein that may affect the decision of users by helping them evaluate the events of the past or the present and predict the future, and confirms or corrects the results of their evaluations in the past. Reliable that information in the financial statements are free from the notion of misleading and that material errors, presenting any facts in an honest and verifiable. Can be compared with prior year financial statements or other reporting entity's financial statements in general.

First, the phenomenon underlying this research that the BPK has found a loss Management of State Rp.1,9 Trillion. Of non-compliance, the total financial impact issues reached Rp. 30.6 trillion, consisting of Rp. 1.92 trillion in losses of Rp. 1.67 trillion in potential losses to the state. Non-compliance of financial management is especially true in the area. BPK head Harry Azhar Aziz explained, the largest state losses from local government and Local Owned Enterprises (enterprises). Value losses reached Rp. 1.2 trillion. Of non-compliance was derived from the findings of which contains 15 .568 10 198 of the total 696 issues Inspection Report (LHP) government. Harry detailing, 49 percent of the problems of 10 918 of these findings due to weakness of the control system.

Second, the quality of financial reports is still very much local governments who do not meet the standards of financial reporting, the results of BPK RI to the financial statements of local governments that received an unqualified opinion is still very low it is caused by not maximal financial statements that agency. So far the level of compliance with state agencies that include the central government, local government and State-Owned Enterprises (BUMN) in 2015 reached 64%. A year earlier, the compliance level even lower that 57%. Practice in developed countries it can be up to 80% to 85%. Indeed, developing countries like ours there are constraints on the quality of financial statements (Ramdhan, 2016).

Third, the impact of the implementation of Government Regulation No. 71 of 2010 on the application of accrual accounting in 2015 in the government is a concern area leaders to the decline of the BPK audit opinion. Sri Mulyani

(2016) said the government's 2015 financial statements is not perfect because in 2015, the government first implement accrual-based accounting.

Fourth, a member of the V BPK Isma Yatun (2018) states based examination has been carried BPK on LKPD city government in 2017, including the implementation of the action plan that has been implemented by the city administration, the CPC provides WTP opinion on LKPD Jakarta government fiscal year 2017. However there are a few aspects that management should be repaired by the city government, one about the asset, the Internal Control System and Compliance with Laws and Regulations.

Implementation of the Government Accounting Standards accounting principles applied in preparing and presenting PPR (PP No. 71 Year 2010) which has the force of law in an effort to improve the quality of CGC in Indonesia. Government Accounting Standards defined as the accounting principles applied in the preparation and presentation of financial statements of the government.

The examination of the government's financial statements that do BPK aims to give an opinion / opinions on information obligations of the financial statements presented in the financial statements of the inspected government. Under Law 15 of 2004 on the Management and Financial Responsibility of the State there are four types of opinions given by the examiner, namely 1) Unqualified (WTP); 2) Fair With Exceptions (WDP); 3) Unusual (TW); 4) Give Opinion (TMP). A financial statement is said to be good when obtaining WTP opinion of the BPK audit results.

One of the criteria is the opinion granting effectiveness of the Internal Control System of government is concerned. Internal controls at the central and local governments based on the Government Regulation No.60 of 2008 on the Internal Control System of Government. In connection with the local government, in article 134 of Government Regulation No. 58 Year 2005 on Regional Financial Management stated that in order to improve performance, transparency and accountability of financial management, the Governor / Regent / Mayor regulate and organize the internal control system at the local government he leads, the local government should be able to design, operate and maintain the system the internal control.

II. THEORY AND HYPOTHESES

THEORY AGENCY (AGENCY THEORY)

One real effort in order to realize good governance in the financial sector the country is through the implementation of the principles of transparency and accountability in public finance management. The key factor is of course the principle is the quality of financial statements. In other words, the financial statements of public sector organizations play an important role as a component to create accountability and transparency of the public sector.

Jensen and Meckling (1976) in describing the agency theory agency relationship as a contract under one or more principal involving an agent to perform some service for them by delegating decision-making authority to the agent. Jensen and Meckling (1976) stated that the agency relationship can be realized on all entities that rely on the contract, either explicitly or implicitly, as a reference institution participant's behavior. Similarly, public entities, the agency relationship can occur in an order of the state government, especially in countries with a democratic system.

THE EFFECT OF GOVERNMENT ACCOUNTING STANDARDS ON THE QUALITY OF FINANCIAL REPORTS

The Government Accounting Standards is one of the important aspects that are needed to improve the quality of financial governance and financial reporting of government (Mahmudi, 2016: 71). Government Accounting Standards destination itself is to improve accountability and reliability of public financial management. Government Regulation No. 71 Year 2010 Article 1, paragraph (8) states that: The standard government accounting accrual is government accounting standards that recognize the income, expenses, assets, debt, and equity in the financial reporting of accrual, as well as recognizing revenues, expenditures, and financing in reporting the implementation of the budget on the basis set out in the APBN / APBD.

According to Jan Hoesada (2010) Accrual accounting can provide more information and better, as long as the reader is able to interpret the meaning behind the numbers accrual financial statements, it still can be lost (mislead) by a sophisticated manipulation of accrual accounting. Government Accounting Standards states, accrual accounting generates financial reports are to be believed, accurate, comprehensive and relevant. Presenting financial informassi more accurate and complete so as to increase transparency and accountability.

Jan Hoesada (2015: 78), Basis of accrual is a basis of accounting which revenue is recognized when generated without the need to pay attention to cash receipts (can advance, or inflow of cash), and expenses are recognized when the load without the need to pay attention is paid (prepaid or costs incurred though unpaid).

HI: The Government Accounting Standards affect the quality of financial statements.

THE EFFECT OF INTERNAL CONTROL SYSTEM ON THE QUALITY OF FINANCIAL REPORTS

According to PP 60 2008: Internal Control System of the Government is a process that is integral to the actions and activities that are carried out continuously by the management and all employees to provide reasonable assurance for the achievement of organizational goals through effective and efficient, the reliability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations. Elements of internal control system implemented in the government according to Minister Regulation No. 60 of 2008 be made up of:

- ✓ control environment
- ✓ Risk assessment
- ✓ Control activities
- ✓ Information and communication

✓ Monitoring Internal Control

COSO (2013: 3) defines: Internal control is a process, effected by an entity's board of directors, manage-ment, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives Relating to operations, reporting, and compliance.

Mulyadi (2013: 6) states that: "Internal control is part of a system that includes organizational structure, methods and measures are coordinated to maintain the wealth of the organization, check the accuracy and reliability of accounting data, drive efficiency and encourage compliance with management policies".

H2: The Internal Control System affects the quality of the Financial Statements

THE EFFECT OF HUMAN RESOURCE COMPETENCY ON THE QUALITY OF FINANCIAL STATEMENTS

Mangkunagara (2012: 40) argues that "human resource competence is competency-related knowledge, skills, abilities and personality characteristics that influence directly to performance."

Leonard Febriady Sembiring (2013) defines that: "Human Resources is a main pillar in the organization's drive wheels at the same time realizing the business vision and mission and purpose of these organizations exist."

Based on the Decree of the Head of State Employment Agency No.46A 2003 which was revised to a Head of State Personnel Board Decision No. 13 In 2011 Competence is the ability and characteristics possessed by a Civil Servant in the form of knowledge, skills, and attitudes necessary behavior in the execution of their office, so that the Civil Service can carry out their duties professionally, effectively and efficiently.

H3: The Human Resource Competency effect on the quality of financial statements.

THE USE OF INFORMATION TECHNOLOGY ON THE QUALITY OF FINANCIAL STATEMENTS

Developments in information technology shows that financial data processing by utilizing information technology (networks and computers) provide many advantages both in terms of the accuracy / precision of the results of operations and the predicate as multiguna. Pemanfaatan engine information technology can reduce errors that occur.

According Lantip and RJ (2011: 4) information technology is defined as the science in the field of computer-based information and its development is very rapid. Claudia Korompis (2014) states that the role of information technology to the development of the first accounting for efficient, saving time and costs. Both because it includes increased effectiveness, achieve results or financial statements with the correct output.

The influence of information technology on the quality of financial statements clearly very real since the beginning of the budget process to the accountability of financial reports. Utilization of information technology in question such as the use of computers and software optimally, will impact on transaction processing faster and calculations will also have a level keakurasiaan so high that will lead to improvements in the quality of financial reporting is more reliable due to the use of technology will reduce errors that are material (Primayana, 2014).

H4: The use of Information Technology affect the quality of the Financial Statements

III. RESEARCH METHODS

This type of research is quantitative research methods and research design used is descriptive to describe the variables of research for influence between the study variables (Sugiyono, 2013). This study aimed to determine the effect of the independent variable on the dependent variable, the independent variable is the application of the Government Accounting Standards, Internal Control Systems, Competencies Human Resources, Information Technology Utilization while the dependent variable is the quality of financial statements.

The population in this study were employees SKPD West Jakarta Administration totaling 40 SKPD. Selection of the sample in this research is using purposive sampling method. Based on the criteria of the study population to meet as the study sample was 34 SKPD West Jakarta Administration. This study uses primary data and data collection in this research was conducted through a questionnaire. Data processing is performed with SPSS software that is used to describe whether there is influence between variables.

In this study, the dependent variable is the quality of financial statements (Y), while the independent variable is the implementation of government accounting standards (X1), the internal control system (X2), the competence of human resources (X3) and the use of information technology (X4) , The technique used to analyze the independent variable on the dependent is a modelMultiple linear regression analysis (multiple regression) was performed to examine the effect of two or more independent variables (explanatory) to the dependent variable (Ghozali, 2011). Multiple regression model in this statement is expressed as follows:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + e$$

Where: Description: Y = quality of financial reporting; α = constant; β1 = regression coefficient of X1 (Government Accounting Standards); X1 = variable Government Accounting Standards; β2 = coefficient of regression of X2 (Internal Control System); X2 = variable Internal Control System; β3 = regression coefficient of X3 (Competence of Human Resources); X3 = variable competence of human resources; β4 = regression coefficient of X4 (Utilization of Information Technology); X4 = variable Utilization of Information Technology; e = standard error.

IV. RESULTS AND DISCUSSION

Model	Coefficients unstandardized		standardized Coefficients	t	Sig.
	B	Std. Error	beta		
Constant	5566	5655		.984	.333
X1	.184	.161	.162	1,142	.263
X2	.254	.106	.435	2,392	.023
X3	.082	.245	.065	.334	.741

X4	.429	.194	.306	2214	.035
F Statistics					11
Sig. F					317
R2					0000
					.610

Table 1: Results of Hypothesis Testing

THE EFFECT OF GOVERNMENT ACCOUNTING STANDARDS ON THE QUALITY OF FINANCIAL REPORTS

Based on the statistical test t value of the variable application of government accounting standards (X1) amounted to 1,142, while the value t tables of this study was 2,030. T value is smaller than the t table (1.142 <2.030) and a significant value of the variable application of accounting standards the government (X1) is greater than the 0.05 significance level, (0263> 0.05) so that it can be deduced that the variable application of accounting standards the government (X1) variable does not affect the quality of financial reporting. This may be due to differences in the region sampled by previous studies and possibilities can be caused by people who responded to the truth and not according to the data collected did not succeed in proving the effect of variable X to variable Y.

The results of this hypothesis contradicts the theory of Government Regulation 71 Year 2010 states government accounting standards are accounting principles applied in preparing and presenting the financial statements of the government. The application of the appropriate government accounting standards in the fulfillment of reporting kewajban the area of financial accountability is one determinant for the quality of the resulting financial statements. Government Accounting Standard Implementation is an obligation for every government agency in the preparation of the financial statements of the government. This is consistent with agency theory, namely the government as an agent will prepare financial statements in accordance with government accounting standards as stipulated in Government Regulation No. 71 Year 2010.

The results of this study are not consistent with researchEka Pravitasari Ningtyas and Early Widyawati (2015) in his research lead to the conclusion that the application of government accounting standards, the better the more qualified the financial statements of local government. The same thing was also obtained from research Nugraheni and Subaweh (2008) in his research led to the conclusion that there are significant implementation in the Government Accounting Standards Inspectorate General of the Ministry of Education to improve the quality of financial reports of the Inspectorate General of the Ministry of Education. Similar results were also obtained from the research of Daniel Kartika Adhi & John Suhardjo (2013) Testing statistical research results provide evidence that the application of the Government Accounting Standards significant effect on the quality of financial reporting.

THE EFFECT OF INTERNAL CONTROL SYSTEM ON THE QUALITY OF FINANCIAL REPORTS

Based on the statistical test where t value of the internal control system variables (X2) amounted to 2,392, while the value t tables of this study was 2,030. Value t is greater than t table (2.392> 2.030) and a significant value variable internal control system (X2) is smaller than the 0.05 significance level, (0.023 <0.05), so it can be deduced that the variables of the internal control system (X2) effect on variable sginifikan quality of financial reports.

The results of data processing on this hypothesis is accepted. That is because supervision and control conducted by the internal control system over financial reporting resulting from the financial management of an area is a commitment that must be owned by local government, as a system of internal control, financial management of the Local Government will be appropriate and targeted. (Agoes, 2012: 100) of internal control are: As a process that is run by a board of directors, management and other personnel of entities that are designed to provide reasonable assurance about the achievement of the three groups of interest, namely the reliability of financial reporting, effectiveness and efficiency of operations, compliance with laws and applicable regulation.

The results are consistent with research Tuti Herath (2014) the results of the internal control system consisting of Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring positive and significant effect on the Quality of Local Government Finance Report. Similar results were also obtained from research Aristanti Widyaningsih (2016) with the results of internal control significant impact on the quality of financial statements. Anggraeni et al (2013) with the results of the study showed that the system of internal pegendalian affect the quality of the financial statements of the Government of North Gorontalo District.

Different results were obtained from the results of the Setiyawati (2013) study of the effect of Internal Accountants 'Competence, Managers' Commitment to Organizations and the Implementation of the Internal Control System on the Quality of Financial Reporting, which stated that the implementation of the internal control system does not affect the quality of the financial reporting.

THE EFFECT OF HUMAN RESOURCE COMPETENCY ON THE QUALITY OF FINANCIAL STATEMENTS

Based on the statistical test where t value of variable competence of human resources (X3) is approximately 0334, while the value t tables of this study was 2,030. T value is smaller than the t table (0334 <2.030) and a significant value of the variable competence of human resources (X3) is greater than the significance level of 0.05, (0.741> 0.05) so that it can be deduced that the variables of human resource competence (X3) variable does not affect the quality of financial reporting. This may be due to differences in the region sampled by previous studies and possibilities can be caused by people who responded to the truth and not according to the data collected did not succeed in proving the effect of variable X to variable Y.

The results of this hypothesis contradicts the theory According Ihsanti (2014) Human Resource Competency is the ability of an individual person or an organization (institutional) or a system to carry out its functions or powers to achieve its objectives effectively and efficiently. The financial report is a product produced by the human resources in order to improve the quality of financial statements required competent human resources in the field of accounting.

The results of this study are not consistent with researchNi Luh Nyoman Udiyanti et al (2014) government accounting standards, internal control systems, human resources positive effect on the quality of financial reporting. Kadek Desiana Wati et al (2014) in his research led to the conclusion that the competence of human resources affects the quality of financial reporting. Abdurahman Pontoh Rigel and Winston (2017) in his research resulted in human resources affect the reliability of financial reporting. This is due to the condition of subpart accounting / financial administration has been supportive and well balanced with the participation of employees in training related to accounting and financial management. Powell, Joannne. (2008) in his research resulted inThe competence of human resources affect the financial statements.

THE USE OF INFORMATION TECHNOLOGY ON THE QUALITY OF FINANCIAL STATEMENTS

Based on the statistical test where t value of the variable utilization of information technology (X4) amounted to 2,214, while the value t tables of this study was 2,030. Value t is greater than t table (2.214> 2.030) and a significant value of the variable utilization of information technology (X4) is smaller than the 0.05 significance level, (0.035 <0.05), so it can be concluded that the variable use of information technology (X4) effect significant to the variable quality of financial reporting.

The results of data processing on this hypothesis is accepted. Application of information technology one of the factors that support in terms of financial management of regional work units that produce financial statements qualified in accordance with the standards set forth by the Board of Audit of the Republic of Indonesia, the better utilization of information technology, the better the quality of financial statements will produced by the Local Government. According to Uno and Lamatenggo (2011: 57) information technology is a technology used to process the data. Processing that includes processing, obtain, compile, store, manipulate data in various ways to produce quality information, ie information that is relevant, accurate, and timely.

The results are consistent with research As Syifa Nurillah (2014) in his research led to the conclusion that the use of information technology has positive and significant impact on the quality of local government financial statements. Research Sri Wahyu et al (2018) in his research led to the conclusion that the utilization of information technology, affect the quality of financial reporting. Hidayah, Nurul. (2018) the use of information technology and internal control systems has a significant effect on the quality of local government financial reporting.

The results of this study are not consistent with researchSeprizal (2015) which states that the use of information technology does not affect the reliability of the financial statements SKPD in Agam District.

V. CONCLUSION

Based on the formulation of the problem, hypothesis testing and discussion presented in the previous chapters, it can be concluded that:

- ✓ Implementation of the Government Accounting Standards does not affect the quality of financial reporting in Jakarta Administration City Government Barat.Hal SKPD may be due to differences in the region sampled by previous studies and possibilities can be caused by people who responded to the truth and not according to the data collected did not succeed prove the influence of the independent variable on the dependent variable.
- ✓ Implementation of Internal Control System affect the quality of financial reporting in the Government SKPD West Jakarta Administration. That is because supervision and control conducted by the internal control system over financial reporting resulting from the financial management of an area is a commitment that must be owned by local government, as a system of internal control, financial management of the Local Government will be appropriate and targeted.
- ✓ Application of Human Resource Competency does not affect the quality of financial reporting.This may be due to differences in the region sampled by previous studies and possibilities can be caused by people who responded to the truth and not according to the data collected did not succeed in proving the influence of independent variables on the dependent variable or dependent.
- ✓ Application of Information Technology Utilization affect the quality of financial reporting. The application of information technology one of the factors that support in terms of financial management of regional work units to produce quality financial statements in accordance with standards set forth by the Board of Audit of the Republic of Indonesia.

VI. LIMITATIONS AND SUGGESTIONS

LIMITATIONS

This study was conducted optimally by the researchers, but researchers are aware that there are still many limitations which, among other things:

- ✓ The variables in this study consisted of four variables: the Government Accounting Standards, Internal Control Systems, Human Resource Competency and Application of Information Technology Utilization and sample in this study is less than 100. For the next study is expected to researchers to insert variables more and the number of samples greater.

- ✓ There are limitations to research using primary data is sometimes the answer given by the respondent does not show the real state.
- ✓ Researchers realized the possibility of incorrect writing numbers, year, names, etc., so the researchers hope to understand the limitations of this study.

VII. SUGGESTION

Based on the results of the discussion and conclusions above, the researchers can provide suggestions as follows:

- ✓ The local government is expected to improve government accounting standards, internal control systems, the competence of human resources and the application of information technology in order to realize the quality of financial statements.
- ✓ The local government should have the right human resources - completely aware of the financial problems of the area that can improve government accounting standards, internal control systems, the competence of human resources and the application of information technology can improve the quality of financial reporting.

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