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Influencing Factor Analysis To The Information Quality Of Samarinda Government Financial Statement

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ABSTRACT

The information quality in government financial statement is strongly influenced by compliance with accounting standards and the support of a reliable accounting system. In general, this study aims to analyze the accountability report for local financial management during a budget year in the form of Local Government Financial Statement (Laporan Keuangan Pemerintah Daerah – LKPD), which consists of Budget Realization Reports, Balance Sheet, Cash Flow Statement and notes to financial statement. The making of LKPD should follow the rule of Government Accounting Standards in accordance with Government Regulation no. 24 in 2005, to be more accountable and further quality improvement. human resource competencies and internal control system as independent variable positively effected to quality information of samarinda government's financial statement, but not significant. Significant results were obtained after moderation by external factor variables.

INTRODUCTION

One obvious way to realize transparency and accountability of state financial management is through the timely delivery and accountability of government financial statement, also following government accounting standards which is generally accepted.

Accounting information contained in the local government financial statements should be useful in supporting decision making and can be understood by users (Huang et al, 1999 in Xu et al, 2003). Information should meet qualitative characteristics as a normative requirement for government financial reports to meet the desired quality. These requirements are:

- a. Relevant, information must have feedback value, predictive value, timely and complete
- b. Reliably, the information should honest in presentation, verifiability, and neutrality
- c. Comparable, the financial statements presented can be compared with the previous financial statements with financial statements of other entities.
- d. understandable, the forms and terms in the financial statements can be easily understood by the user.

Based on the above explanation, this study aims to provide empirical evidence with the influence of independent variables and moderation variables, on the information quality of Samarinda government financial statements.

Decision-Usefulness Theory

Staubus (2000) in Kiswara (2011) states that decision-usefulness theory is a reference to the conceptual framework preparation of the Standard Financial Account Standard Boards (FASB) as a Statement of Financial Accounting Concepts (SFAC) in the United States

Stakeholder Theory

Based on Bovaird literature (2005), Frey (2003), Reidl (2004) in Huda (2009) identified seven local administrative stakeholders:

1. Society
2. Business
3. Other public administration
4. Politicians
5. Parliament and judiciary
6. Non-Governmental Organization (NGO), Inter - national Organization (IO), and association
7. Media

Financial statements

The financial statements can be said as data can also be said as information. Data can be transformed into information that is converted into meaningful contexts (Lillrank, 2003). The general purpose of financial statements is to present information about the financial position, budget realization, cash flow, and financial performance of an entity, reporting useful to users, in creating and evaluating decisions on resource allocation.

Dimensions of Information Quality

Government Regulation No. 24. in 2005, describes the qualitative characteristics of financial statements as normative measures, which need to be realized to fulfill the purpose of accounting information. The following four characteristics are a normative requirement, so that the government's financial report can meet the desired quality

1. Relevant
2. Feedback value
3. Predictive value
4. Timely
5. Complete
6. Reliable
7. Honest presentation
8. Verifiability
9. Neutrality
10. Comparable
11. Understandable

Human Resources

Indriasari (2008) proved in her research that human resource capacity influences the linkage and reliability of local government financial report information in Palembang and Ogan Komering Hilir Regency of South Sumatera. The evidence of this , supported by Widyaningrum and Rahmawati (2010) research stated that human resource capacity influences the reliability of local government financial reporting, but this does not succeed in proving the effect of human resource capacity on timely delivery of information with financial statements.

Internal Control System

Government Regulation Number 60 in 2008 defines internal control as an integral process of actions and activities undertaken continuously by the management and all employees to provide reasonable assurance on the organizational achievement, through effective and efficient activities, reliability of financial reporting, security of state assets, and adherence to the rules of regulation. Control activities on information management include:

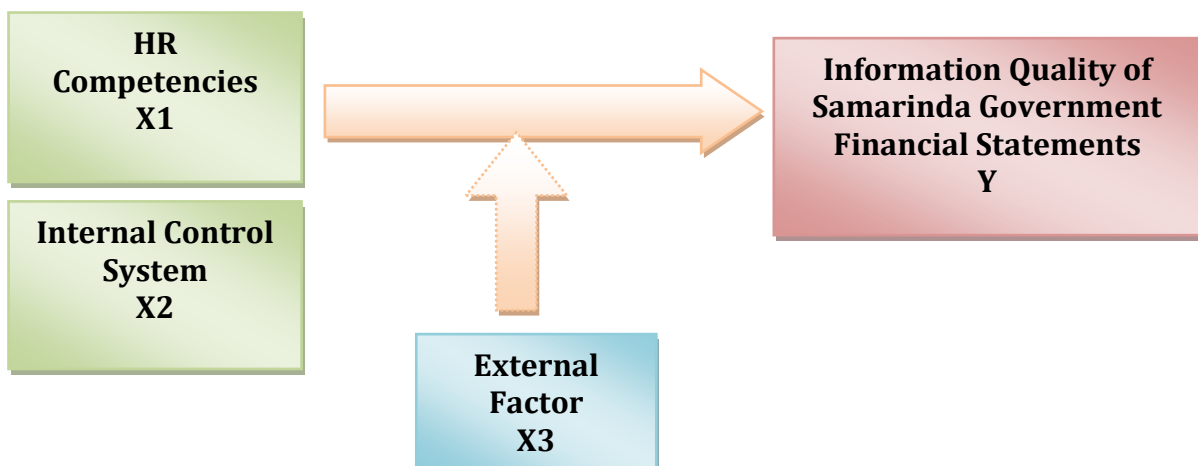
1. General controls covering the security of information systems, access, the development and change of software application, software system, task separation, and service continuity.
2. Application controls that include authorization control, completeness, accuracy, and the reliability of processing and data filing.

External Factor

External factors or external environment are conditions of the organization beyond control that significantly affected to the strategic and operational plan, directly or indirectly affected the quality of financial statements output. External factors categorized as the cause of quality of financial statements increased or decreased. Xu et al, (2003) proves that external factors are critical factors that affect the quality of financial statement information.

Based on the description above, this research is intended to prove the relationship of human resource competence, internal control system to the information quality of financial statement, with external factors as moderating variables.

The theoretical model constructed in this study is described as follows



This research was conducted by distributing questionnaires to all 110 financial officers of the Regional Finance and Asset Management Board (Badan Pengelolaan Keuangan dan Aset Daerah = BPKAD) of Samarinda Government. Sample used as only 80 questionnaires returned and filled with answers.

Measurement of variables using:

Y = government regulation no. 71 in 2010 on Government Accounting System and in accordance with the Minister of Internal Affairs regulation no. 64 on the application of Local Government Accounting System

X1 = Erma and Shinta (2014), based on GTZ and USAID / CLEAN Research (2001)

X2 = government regulation No 60. in 2008

X3 = Xu, et al, instrument (2003).

RESULTS AND DISCUSSIONS

This study used multiple linear regression analysis with SPSS 21 program, at 0.05% significance level.

Regression Test without Moderation

Model		Coefficients ^a		t	Sig.	
		Unstandardized Coefficients	Standardized Coefficients			
		B	Std. Error	Beta		
1	(Constant)	2.070	.640		3.237	.002
	X1	.331	.102	.352	3.260	.002
	X2	.123	.144	.092	.852	.397

a. Dependent Variable: KLAPKEUANGAN_Y

Regression equation result:

$$Y = 2.070 + 0,331X_1 + 0.123X_2 + e$$

Model Summary ^b					
	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.350 ^a	.123	.100	.512616	1.667

a. Predictors: (Constant), X2, X1

b. Dependent Variable: KLAPKEUANGAN_Y

X1 and X2 effected 10% on the quality of information financial statements, with coefficient R or relationship of independent variables to the dependent variable of 35%. While the rest (100% -10.0% = 90%) is explained by other factors outside this research variable.

Regression Test using Moderation
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.070	.257		8.043	.000
X1	.331	.041	.352	8.102	.000
X2	.123	.058	.092	2.117	.038
X2*X3	1.000	.050	.858	19.988	.000

a. Dependent Variable: KLAPKEUANGAN_Y

Regression equation result:

$$Y = 2.070 + 0,331X_1 + 0.123X_2 + 1_{X_2 \times X_3} + e$$

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.927 ^a	.860	.854	.206279	1.239

a. Predictors: (Constant), X2*X3, Sistem Pengendalian Intern X2, Kompetensi Sdm X1

b. Dependent Variable: KLAPKEUANGAN_Y

X1 and X2 with moderating variable effected 85,4% on the quality of information financial statements, with coefficient R or relationship of independent variables to the dependent variable of 92,7%. While the rest (100% -85,4%= 14,6%) is explained by other factors outside this research variable.

DISCUSSIONS

The competence of human resources proved to be significant and positively effected to to information quality of samarinda government's financial statement. Human resources competencies shown on aspects of knowledge, attitudes and employee's skill, as well as good interaction among them. Employees must understand the relevancy of financial regulations, and attending several trainings or supporting workshops to improve their work skills. Work rotation also required to develop employee work skills. The results of this study are consistent with Xu et al. (2003) and Choirunisah (2008), research on human resources and their interaction with the system, significant to to information quality on an agency's financial statements.

Similarly, the internal control system proved to have a significant effect and a positive direction on the to information quality of financial statement. Internal control system has fulfilled its function in providing (1) reliability of financial report, (2) compliance to law and legislation, (3) operational effectiveness and efficiency. But this research is not in accordance with Choirunisah research (2008) that the internal control does not significantly affect the information quality of financial statements generated by agency accounting system.

The result from proving the influence of moderation variables, found the existence of multicolonieritas among the independent variables in the model. For that reason, the abolished variable is the external factor variable as a moderator influence of the human resource competence to information quality of financial statement.

External factor variable as the moderation variable only proved in adding significant influence of human resource competence to the information quality of financial statements of Samarinda Government financial statement.

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