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The Effect of Competence of Human Resources, The Utilization of Information Technology and the Optimization of Asset Management on Quality of Financial Reporting by Moderated the Effectiveness of Internal Control

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Abstract: This study aims to test and analyze influences competence of human resources, utilization of information technology and optimization of asset management on the quality of financial reporting by moderating the effectiveness of internal controls. This study uses a survey method with data collection techniques using a questionnaire. The research data were analyzed using Moderated Regression Analysis (MRA). This study provides results that (1) human resource competencies have a significant effect on the quality of financial reporting, (2) the use of information technology has a significant effect on the quality of financial reporting, (3) optimization of asset management has a significant effect on the quality of financial reporting, (4) effectiveness internal control moderates the influence of human resource competencies on the quality of financial reporting; (5) the effectiveness of internal controls cannot moderate the effect of information technology utilization on financial report quality; (6) the effectiveness of internal controls moderates the effect of information technology on the quality of financial reporting. The implications of this study are that through this research it is expected that local governments can improve the quality of financial reporting. This is important because financial reporting is the basis for The Audit Board of Indonesia in giving opinions.

Keywords: Competence of Human Resources, Utilization of Information Technology, Optimization of Asset Management, Effectiveness of Internal Control, and Quality of Financial Reporting

1. Introduction

The current regional government system in Indonesia enters a new paradigm where one of the objectives of government administration is the creation of clean, fair, transparent and acute governance, in this case, good governance by making fundamental changes in managing regions and optimize the resources they have. One indicator of good governance is the quality of Local Government Financial Reports.

Quality financial reports are reports that can present information that is true, honest, relevant, reliable, comparable and understandable. Quality financial reporting are important because they will be used as a basis for decision making (Governmental Accounting Standards Board-GASB, Concepts Statement No.1 . 1999).

There are several previous research which is related the quality of financial reporting, most of which state that one of the important factors that influence the preparation of financial reports is human resources. Xu et al (2003) states that human resources, systems, organizations and external factors are crisis factors determining the quality of accounting information. Bastian (2010) states that the preparation and preparation of quality financial reports requires human resources who master government accounting. Human resources are a key factor in creating quality financial reports because those who compile financial reports are those who master the Government Accounting Standards. However good the Government Accounting Standards are, without the support of reliable

human resources, quality financial reports are difficult to achieve.

The next thing that affects the process of preparing financial reporting is the use of information technology. Utilizing information technology makes it easy for users to compile financial reports. By using information technology, work becomes effective and efficient. Anggraini (2015) states that other benefits offered in the utilization of information technology are the speed of information processing. Therefore, the use of information technology will greatly help speed the transaction processing of data and the presentation of financial reporting.

One indicator of the quality of financial reporting is the opinion of the Audit Board of Indonesia for the fairness of the presentation of financial reporting. Presentation of regional assets/goods that have material values in the Regional Government Financial Reporting becomes very important for the regional government as a form of financial accountability that will be audited by The Audit Board of Indonesia to obtain opinions on local government financial reporting in regional financial management including asset management/regional property. Good asset management will realize good local government financial reports which will ultimately have an impact on providing opinion by the Audit Board of Indonesia so that unqualified opinions can be realized.

Regional assets are part of the preparation of the initial regional balance sheet. The asset component is included in

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fixed assets and current assets and even inventory items are part of asset management. Therefore, management of regional assets is a very important component to realize good financial reporting, regardless of whether assets are included in the regional balance sheet. Good asset management will realize good local government financial reporting which will ultimately have an impact on the provision of opinion by the Audit Board of Indonesia so that unqualified opinions can be realized.

According to Hidayati, et al. (2016), the weak management of regional property is one of the factors that causes many regional governments to obtain fair opinions with exceptions. Even in certain cases, there are regions that have even experienced a decline in opinion from Unqualified Opinion to be Fair with Exceptions or Not Giving Opinions due to lack of ability to realize good local government assets/goods governance.

Other factors that can affect the quality of financial statement information are the Effectiveness of Government Internal Control Systems. Effective implementation of internal control in the organization will result in or guarantee the implementation of bookkeeping objectively, correctly, and can be trusted. The goal can produce quality financial statement information. These objectives are in accordance with the objectives of internal control proposed by the Committee of Sponsoring Organizations of the Tread way Commission (Haliah, 2013).

The phenomenon (reality) is still different from expectations. The hope, with the use of resources and supported by adequate information technology, is expected to produce quality financial statement information that can be used in decision making. However, in reality, this is not in line with expectations. The results of the examination of Badan Pemeriksa Keuangan (BPK) found that there are still many financial reports prepared by the local government that has not been qualified because they have not presented financial data in accordance with standards and regulations. Besides that, there were still many deviations that occurred and were found in the audit of the financial reporting of the regional government (Wungow, 2016).

Research conducted Zuliarti (2012), Sukmaningrum, et al. (2012), Syarifudin (2014), serta Imelda (2016) found that competence of human resources did not significantly influence the quality of local government financial reporting. Whereas Surastiani dan Handayani (2015) found that the competence of human resources had a positive and significant effect on the quality of local government financial reports.

Research conducted Kuswanto, et al. (2017) dan Setyowati, et al. (2016) found that the use of information systems did not significantly influence the Quality of Government Financial Reporting. Whereas according to Febrian, et al. (2015), Imelda (2016), serta Evelyn (2017), the utilization of information technology has a significant effect on the quality of information on local government financial reporting.

Gamara, et al (2015), Yunita (2016), Esa (2017) and Bayu (2017) found that optimization of management of regional

assets has a positive and significant effect on the quality of financial reporting. The same thing was expressed by Hadiani, et al. (2015) that the management of regional property and the government's internal control system had an effect on the quality of local government financial statement information. Therefore, related to the existing problems, researchers plan to link the variable competencies of human resources, utilization of information technology, and optimization of asset management to the quality of financial reporting by moderating the effectiveness of internal controls.

2. Literature Review

2.1. Goal Setting Theory

Goal setting theory is a cognitive process that builds goals and is a behavior determinant. A conscious goal will result in a higher level of achievement if one accepts that goal (Locke, 1968).

Many studies show that specific goals and difficulty goals are important considerations. Specific goals lead to better results than general goals, because these goals provide clarity for each individual related to what should be done. Determination of specific goals will encourage improvement in achievement. Similarly, the level of difficulty of the goal, the more difficult the goal, the higher the level of achievement. But this happens when goals are accepted or agreed upon (goal acceptance).

This theory also suggests that individual behavior is governed by ideas (thoughts) and one's intentions. Targets can be seen as performance targets that individuals want to achieve. If an individual is committed to a specific goal, then this will affect the level and affect the consequences of its performance. This theory describes the relationship between goals set with work performance // performance. The concept that underlies this theory is that someone who understands the purpose (what the organization expects him to do) will affect his work behavior. This theory also suggests that individual behavior is governed by ideas (one's thoughts and intentions). Goals can be seen as performance targets to be achieved by individuals. If an individual is committed to achieving his target, then this will affect his actions and consequences of performance.

2.2. Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) / Technology Acceptance Model was first developed by Davis (1989). This theory models a person's behavior as a function of behavioral goals, where behavioral goals are determined by attitudes toward the behavior.

The reactions and perceptions of users of information technology will influence their attitude in accepting the use of these technologies. One of the factors that can influence is the user's perception of the usefulness and ease of use of IT (Information Technology), so that a person's reason in seeing the benefits and ease of use of IT makes the person's actions or behavior as a benchmark in receiving the use of information technology. Technology users will have the

intention to use technology if they feel the technology system is useful and easy to use.

The Technology Acceptance Model is developed from human-computer interaction by combining psychological theory that explains the behavior of computer users based on belief, attitude, intention, and the relationship of user behavior. This model aims to explain the factors of user behavior towards acceptance of technology use.

Technology Acceptance Model (TAM) developed by Davis (1989) is a successful and very acceptable model for predicting acceptance of a newly applied technology, such as an information system. TAM is used to measure user acceptance of applications or computer-based systems.

2.3. Human resource competencies

According to Robbins (2006:52), the ability of human resources can be interpreted as the capacity of individuals to do various tasks in certain jobs. The overall ability of a person, in essence, consists of two factors, namely intellectual ability and physical ability.

Competence can be seen from the educational background, training, and skills stated in the implementation of the task. Competence is a characteristic of someone who has the skills, knowledge, and ability to carry out a job (Havesi, 2005).

If the competency of human resources is related to the quality of financial reporting, then the theory used is goal setting theory. Where employees can achieve maximum performance by knowing the goals to be achieved so that organizational goals can be achieved.

Competence as a fundamental characteristic possessed by someone and has a direct effect on or can predict excellent performance which consists of four characteristics, including: (a) knowledge, that is information that is owned or controlled by someone in a particular field; (b) skills, namely skills or skills to do things well; (c) social roles, namely someone's projected image to others; (d) self-image, namely the individual's perception of himself; and (e) trait, which is a characteristic of one's behavior that is relatively constant in different situations (McClelland, 1993).

2.4. Utilization of Information Technology

Information systems are a set of interconnected components that function to collect, process, store, and distribute information to support decision making and supervision in organizations (Laudon and Laudon, 2000). Hall (2001) states that computer-based information systems are a group of hardware and software designed to convert data into useful information.

Utilization of Information Technology is the optimal use of computers (mainframes, mini, micro), software, databases, networks (internet, intranet), electronic commerce, and other types of technology-related (Wilkinson et al. 2000). The use of information technology includes the existence of (a) data processing, information processing, management systems,

and work processes electronically and (b) the utilization of information technology advances so that public services can be accessed easily and cheaply by the public (Hamzah, 2009).

In managing regional assets, an information system is needed. Information technology is used in asset management to produce an integrated picture of asset cycles, not only as oversight of asset management but also possible to support information in decision making (Haider, 2011).

One of the information systems in government is e-government or an Internet-based government service information system. The use of information systems or information technology in a government institution is intended so that a government institution can run effectively and efficiently. Information system applications can provide convenience to the community and the apparatus itself. Criteria for information systems are flexible, effective and efficient.

The existence of information technology is not merely seen as being able to reduce operational costs through job automation and decision making, but is able to: (1) directly monitor a process; (2) storing important and accessible information whenever needed; (3) shorten communication lines and speed up a process (Cortada, 1995). In addition, the system adoption process is important, because there are many application systems that fail due to benefits and convenience factors such as Technology theory Acceptance Model (Davis, 1993).

2.5. Optimization of Asset Management

Research related to asset management includes Sholeh dan Rochmansjah (2010), management of assets/goods belonging to the region include: (1) the existence of appropriate planning, (2) efficient and effective implementation and (3) monitoring (monitoring). Strategic targets that must be achieved in the management of assets/goods belonging to the region include: (a) the realization of administrative order regarding regional wealth, (b) the creation of efficiency and effectiveness in the use of regional assets, (c) securing regional assets, and (d) data availability/accurate information regarding the total wealth of the region.

According to Siregar (2004), the optimization of asset management must maximize asset availability, maximize asset use (maximize asset utilization), and minimize ownership costs. To optimize an asset can be done through the Highest and Best Use Analysis. This can be done by minimizing or eliminating obstacles or threats to the management of these assets. So that the optimization of an asset with idle capacity can be done.

2.6. The Effectiveness of Internal Control

The internal control system according to [Messier et al. (2006:250) is a process carried out by the board of commissioners, management, and other personal entities that are designed to provide adequate confidence in achieving three categories of objectives, namely the reliability of

financial reporting, effectiveness and efficiency of operations, and compliance with laws and regulations apply.

Committee of Sponsoring Organization (1992) defines the internal control system as a process that is designed to produce a capacity that is worthy of achieving the following objectives: (a) effectiveness and efficiency of operations; (b) reliability in financial reporting, and (c) compliance with applicable laws and regulations.

Other researchers Indriasari (2008), internal control includes organizational structures, methods, and measures that are coordinated to maintain organizational wealth, check accuracy and reliability inefficient financial management and compliance with leadership policies. Internal control is a real step for the government in providing a reference for local governments so that financial management can be carried out in an accountable and transparent manner. To achieve the objectives of effective, efficient, transparent and accountable government financial management, the government must exercise control over the administration of government activities guided by Government Internal Control System as stipulated in Government Regulations.

Based on the correlation of theory and previous research, the hypotheses to be tested in this study are as follows.

H₁: Human resource competency has a significant effect on the quality of financial reporting

H₂: The utilization of information technology has a significant effect on the quality of financial reporting

H₃: Optimizing asset control has a significant effect on the quality of financial reporting

H₄: Effectiveness of internal control to moderate the influence of human resource Competency towards the quality of financial reporting

H₅: The effectiveness of internal control moderating effect of utilization of information technology against financial report quality.

H₆: Effectiveness of internal control optimization of the moderating influence of asset control towards the quality of financial reporting.

3. Methodology

This study uses a quantitative research approach. The location that will be used as the object of research in this study is the Regional Devices Organization within the scope of the government of South Sulawesi Province. The population in this study is the Regional Devices Organization in the scope of the government of South Sulawesi Province. Research respondents were treasurers, financial report compilers, and goods administrators. The sample selection technique used is non probability with sample selection based on criteria (purposive sampling). The data collection method used is a survey method with data collection techniques using a questionnaire. The research data were analyzed using the motive of Moderated Regression Analysis (MRA).

4. Result and Discussion

The first thing to do when analyzing the results of this study is to conduct a data normality test. The results of the

normality test indicate that the test value of the column-smirnov column shows that the value is 0.944. The results of normality testing can be concluded that the data of this study can be said to be normal. The results of multicollinearity testing also showed that there was no multicollinearity of the data in this study. This is indicated by the value of tolerance of human resource competencies, utilization of information technology, optimization of asset management and effectiveness of internal controls of 0.895, 0.729, 0.606 and 0.649.

After testing the quality of the data, the next step is to test the hypothesis where the first test is done by testing the competency of human resources variables for the quality of financial reporting. The results of testing these two variables indicate that there is a significant relationship with a beta value of 0.401 with a t_{count} of 5.844 > t_{table} of 0.153 and a probability value of 0.000. These results indicate that H₁ is accepted. The next test is to examine the relationship between the utilization of information technology on the quality of financial reporting. The test results show that there is a significant relationship between the utilization of information technology and the quality of financial reporting. The results of this test show a beta value of 0.218 with a t_{count} of 2.432 > t_{table} of 0.153 and a probability value of 0.017. These results indicate that H₂ is accepted. The next test is to examine the relationship between the optimization of asset management and the quality of financial reporting. The test results show that there is a significant relationship between the optimization of asset management and the quality of financial reporting. The results of this test show a beta value of 0.478 with a t_{count} of 3.642 > t_{table} of 0.153 and a probability value of 0.000. These results indicate that H₃ is accepted. The next test is to test the effectiveness of internal controls to moderate the influence of competence of human resources on the quality of financial reporting. The test results show that the effectiveness of internal controls moderates the effect of competence of human resources on the quality of financial reporting. The results of this test indicate a beta value of 0.079 with a t_{count} of 3.618 > t_{table} of 0.153 and a probability value of 0.000. These results indicate that H₄ is accepted. The next test is to test the effectiveness of internal controls to moderate the influence of the utilization of information technology on the quality of financial reporting. The test results show that the effectiveness of internal controls cannot moderate the effect of the use of information technology on the quality of financial reporting. The results of this test show a beta value of 0.009 with a t_{count} of 0.769 > t_{table} of 0.153 and a probability value of 0.443. This result shows that H₅ is rejected. The next test is to test the effectiveness of internal controls to moderate the effect of optimizing asset control on the quality of financial reporting. The test results show that the effectiveness of internal controls moderates the effect of optimizing asset control on the quality of financial reporting. The results of this test show a beta value of 0.030 with a t_{count} of 2.116 > t_{table} of 0.153 and a probability value of 0.037. These results indicate that H₆ is accepted.

5. Conclusion

The results of this study indicate that the competence of human resources has a significant effect on the quality of

financial reporting. This means that the higher the competency of human resources, the better the quality of the financial reporting produced. This is in line with the goal setting theory that explains the relationship between goals set with work performance or performance.

¹⁵ The utilization of information technology affects the quality of financial statements. It can be interpreted that the use of high technology will improve the quality of financial reporting. This is in line with the theory of Technology Acceptance Model (TAM) which describes the reactions and perceptions of users of information technology in accepting the use of technology. Technology users will have the intention to use technology if they feel the technology system is useful and easy to use.

³ The optimizing asset management affects the quality of financial reporting. This means that the better asset management, the better the quality of financial reporting. This is in line with goal setting theory which explains the influence of goal setting, challenges, and feedback on performance.

The effectiveness of internal control moderates and strengthens the relationship between competence of human resources to the quality of financial reporting. This means that the higher the effectiveness of internal control, the higher the influence of competence of human resources on the quality of financial reporting. The effectiveness of internal control cannot moderate the relationship between the utilization of information technology and the quality of financial reporting. This means that the utilization of information technology has been very good even without internal control. The effectiveness of internal control moderates and strengthens the relationship between optimizing asset management and the quality of financial reporting. This means that the higher the effectiveness of internal control, the higher the effect of optimizing asset management on the quality of financial reporting.

The results of this study can provide implications for local governments in terms of improving the quality of financial reporting. This is important because understanding these factors can be the first step to produce a quality financial reporting that will ultimately have an impact on the opinion of the Audit Board of Indonesia.

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