THE EFFECT OF HUMAN RESOURCE QUALITY AND QUALITY OF FINANCIAL INFORMATION MANAGEMENT SYSTEM ON QUALITY OF FINANCIAL STATEMENTS OF LOCAL GOVERNMENT (Survey On Local Government Devices Unit Bandung City)

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ABSTRACT

This study aims to determine the effect of quality of human resources and quality of financial management information system of the region to the quality of local government financial statements Bandung. Respondents taken in this study users of financial information systems management application area at the Finance Department in all units of Bandung City Local Devices as much as 67 units of the Work Unit of the Region. Questionnaires were distributed as many as 67 questionnaires. Questionnaires are returned 67 and included in data processing. The method used in this research is descriptive and verifikatif with quantitative approach. Sources of data in this study is primary data with data collection techniques conducted by survey method using questionnaires. The analysis method used in this research is Structural Equation Modeling (SEM) through Partial Least Square (PLS) approach using SmartPLS 3.0 software. The results of this study indicate that the quality of human resources affect the quality of local government financial statements with a contribution of 16.96%, Quality Management Information Systems Local Finance on the quality of local government financial statements of 46.63%.

Keywords: Quality of Human Resources, Quality of Regional Financial Management Information System, Quality of Local Government Financial Statement.

PRELIMINARY

1.1 Background

Today's increasing demands for good governance. The performance of the Regional Device Work Unit (SKPD) should be improved in order to produce quality financial reports. The financial statements are a reflection to know whether a government is running well, so the government is required to produce quality financial reports. Where the resulting financial statements have met the qualitative characteristics of financial statements consisting of relevant, reliable, comparable, and understandable. (Kadek Desiana Wati, 2014). The first thing that affects the reliability and quality of government financial reports is the quality of human resources. According Wahyono (2004: 12) in producing a valuable information, concerning two main elements of information generated and resources that produce it. The financial statements should be made in such a way that the resulting financial statements are true or valid. Human resources who will run the system is required to have adequate accounting skills or expertise that can be achieved with the willingness to learn and hone his ability in the field of accounting. Here, the ability of human resources itself is instrumental in producing reliable information. Quality human resources can also save the time of making financial reports, because the human resources have to know and understand what will be done well and according to the field so that the presentation of financial statements can be timely. The faster the presentation time of financial statements, the better for decision making (Mardiasmo, 2002: 146). In addition to the quality of human resources, the quality of local government finances is also influenced by the regional financial management information system (SIPKD). As Mardiasmo (2004: 35) stated that in order to produce relevant, reliable, and reliable financial reports, local government must have a reliable information system. Weak information systems cause the resulting financial statements are also less reliable and less relevant for decision making, so the implementation of regional financial management information systems that are not good will cause the quality of financial statements are also not good.

Harry Azhar Aziz (2015) as chairman of BPK RI also revealed that the problems of local government financial reporting in general due to the officials / implementers responsible for negligent and

inadequate in presenting the financial statements, this is a weak quality of human resources that affect the quality of financial statements . In addition, because the officials / implementers have not fully understand the prevailing provisions, the quality of information systems are weak / inadequate so that it can affect the quality of financial statements. Arman Syifa (2015) as the head of BPK RI Representative Jabar said, from 12 districts / cities that diperika finances, the city bandung re-gain opinion Fair With Exception (WDP). According to him, BPK noted there are still findings that must be improved so that financial reports can be qualified. Also stated "I am advised to upgrade the SIPKD application to SIPKD Accrual and other applications supported by its human resources, in order to improve the asset management and accelerate the follow-up of BPK findings. Based on the above background the authors do research with the title of Influence Quality Human Resources and Quality Management Information System Regional Financial to Local Government Financial Statements.

1.2 Problem Formulation

1) How much influence the Quality of Human Resources on the Quality of Local Government Financial Statements.

2) How much influence the Quality of Information Systems Management of Regional Finance on the Quality of Local Government Financial Statements.

1.3 Research Objectives

1) To find out how much influence the Quality of Human Resources on the Quality of Local Government Financial Statements.

2) To find out how much influence the Quality of Information Systems Management of Regional Finance on the Quality of Local Government Financial Statements.

REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Literature Review

2.1.1 Quality of Human Resources

2.1.1.1 Understanding the Quality of Human Resources

According to M. Dawam Rahardjo (2010: 18):

"The quality of human resources is not only determined by the skill aspect or the strength of its physical strength alone, but it is also determined by the education or the level of knowledge of its experience or maturity and its attitudes and the values it possesses."

2.1.1.2 Quality Indicators of Human Resources

According to M. Dawam Rahardjo (2010: 18) indicators of Quality of Human Resources include:

1) Intellectual Quality (knowledge & skills

2) Education

2.1.2 Quality of Regional Financial Management Information System

2.1.2.1 Understanding the Quality of Regional Financial Management Information Systems

According to Halim (2007: 330):

"It is a value system used by every organization (institution) to be able to measure the success (achievement) of an activity that includes planning, implementing, administering, reporting, accountability, and monitoring of local finances."

2.1.2.2 Quality Indicators of Regional Financial Management Information System

The indicators of the Quality of Information Systems Management of Regional Finance by Nelson et al (2005: 206), namely:

1) User Ease

2) Ease of study

3) Access Speed

4) Flexibility

5) System Reliability

6) Usefulness of Features and Systems

7) Security

2.1.3 Quality of Local Government Financial Statements

2.1.3.1 Understanding the Quality of Local Government Financial Statements

According to Erlina, et al (2015: 19):

Quality Local government financial statements are a result of the process of identifying, measuring, recording of economic transactions (financial) of existing accounting entities in a local government used as information in the framework of accountability of financial management of accounting entities and economic decision making by parties need it ".

2.1.3.2 Quality Indicators of Local Government Financial Statements

The indicators of the quality of local government financial statements according to Erlina, et al (2015: 8), namely:

1) *Reliable*
2) *Relevant*
3) *Can be understood*
4) *Can be compared*

2.2 Framework for Thinking

2.2.1 Effect of Quality of Human Resources on the Quality of Local Government Financial Statements

"Qualified human resources can also produce quality financial reports because the human resources have known and understood what will be done well so that the presentation of financial statements can be good quality and good". Mardiasmo (2002: 146)

2.2.2 Quality Influence SIstem Regional Financial Management Information to Quality Local Government Financial Statements

"The quality of information is strongly influenced or determined by three main points, namely: accurate, timely, relevant. In order for the benefits and purpose of presentation of government financial statements can be met then the information presented is useful information for parties concerned with the information. Sutabri (2012: 33-34).

2.3 Hypothesis

H_1: The quality of human resources affects the quality of local government financial reports.

H_2: The quality of Regional Financial Management Information System influences the Quality of Local Government Financial Report.

RESEARCH METHODOLOGY

3.1 Research Metedology Used

Research Methods is a scientific way to get data with a specific purpose and usefulness. Scientific means means research activities that are based on the characteristics of science, namely rational, empirical, and systematic. The data obtained through the research is empirical data (observed) that have certain criteria that is valid. The purpose and usefulness of research that is the nature of discovery, verification, and development, Sugiyono (2015: 2). Quantitative research methods can be interpreted as research methods based on positivism philosophy, used to examine the population or specific samples, data collection using research instruments, quantitative data analysis / statistics, with the aim to test the hypothesis that has been established, Sugiyono (2014: 13). Descriptive method is a method used to describe or analyze a research result but not used to make a broader conclusion, Sugiyono (2014: 22).

3.2 Oprasional Variables

Operationalization of variables is the process of decomposition of research variables sub variables, dimensions, indicators sub variable, and measurement. The condition of the decomposition of operationalization is done when the basic concepts and indicators of each variable is clear, if not clear conceptually it is necessary to do factor analysis, Umi Narimawati, et al. (2010: 31). Independent variables in Indonesian are often referred to as independent variables. The independent variable is the variable that influence or the cause of the change or the incidence of dependent variable (bound), Sugiyono (2013: 39). In this study independent variables / independent variables associated with the problem to be studied are variables (X1) are the Quality of Human Resources and (X2) Quality of

Regional Financial Management Information System. The dependent variable in Indonesian is often called the dependent variable. The dependent variable is the variable that is influenced or the result, because of the independent variable, Sugiyono (2014: 39). In this study variables related to the problem to be studied is the variable (Y) Quality of Local Government Financial Statements. In accordance with the title of research on the influence of internal control and apparatus competence to the quality of local government financial statements 3.3 Data Sources And Data Collection Techniques 3.3.1 Data Source As a data source that directly provide data to the data collector. Primary data collection in this research by distributing questionnaires to all existing Service in West Bandung regency and conducting interviews directly with the parties related to research conducted, Sugiyono, (2010: 137).

3.3.2 Data Collection Techniques

Data collection techniques is the most strategic step in the research, because the main purpose of research is to get data, Sugiyono (2015: 193).

1. Field Research

The method of learning through the collection of data directly by observation, interview, record, or ask questions. In the process the learner takes place directly in the field, Nigel Bevan and Tomer Sharon (2009).

2. Library Studies

Studying reference books and similar research results that others have done. The goal is to get the theoretical basis of the problem to be studied, Jonathan Sarwono (2006: 26).

3.4 Population And Sample

Population is a generalization area consisting of objects / subjects that have certain qualities and characteristics set by the researcher to be studied and then drawn conclusion, Sugiyono (2015: 117). The population in this research is 67 Head of SKPD located in Bandung City Government.

Sampling saturated or census is a technique of determining the sample when all members of the population used as a sample, Sugiyono (2015: 118). Based on this understanding, it can be seen that saturated sampling or census sampling techniques using all members of the population. Researchers take the same number of samples with the total population of 67 SKPD Head residing in Bandung City Government.

3.5 Data Collection Method

This study collected primary data by using questionnaire, data obtained from the respondents then need to test its validity. To test the seriousness of respondents' answers required two kinds of testing that is test of validity and test of reability.

Valid is showing the degree of accuracy between the actual data occurs on the object with data that can be collected by researchers, Sugiyono (2015: 174).

The degree of accuracy, precision or accuracy directed by a reliable instrument means the instrument when used multiple times to measure the same object, will produce the same data, a reliable (reliable) questionnaire if one's answer to the question is consistent. Reliability testing is done on the items of the statement (questionnaire) by looking at the value of r (alpha) in the data reliability table, Priyono (2016: 92).

3.6 Data Testing Method

The design of analysis is the process of searching and arranging systematically the data that have been obtained from field observation, and documentation by organizing data into categories, describing into units, synthesizing, arranging into patterns, choosing which is more important and that will be studied , and make the conclusion so easy to understand, Umi Narimawati (2010: 41).

3.7 Hypothesis

Hypothesis is a temporary answer to the formulation of research problems, where the formulation of research problems have been expressed in the form of sentence questions, Sugiyono (2015: 114).

H01; γ1.1 = 0, Human Resource Quality has no effect on Quality of Local Government Report. H11; γ1.1 ≠ 0, The Quality of Human Resources Affects the Quality of Local Government Reports. H02; γ2.1 = 0, Quality of Regional Financial Management Information System has no effect on Quality of Local Government Report H12; γ2.1 ≠ 0, Quality of Local Government Financial Management Information System influences to Quality of Local Government Report. Testing Criteria: If thitung ≥ ttable (1,960) then H0 is rejected, it means Ha accepted.

RESEARCH RESULT AND DISCUSSION

4.1 Research Results

In this chapter, researchers will describe the results of research related to the influence of the Quality of Human Resources and the Quality of Regional Financial Management Information Systems on the Quality of Local Government Financial Statements. The main data source used in this study is a questionnaire distributed to 67 Head SKPD located in Bandung City Government. In the Human Resource Quality variable consists of 4 statement items, variables and Quality of Regional Financial Management Information System consists of 12 items statement and variable Quality of Local Government Financial Statement of 9 items statement.

4.2 Discussion

Researchers will describe the results of research related to the influence of the Quality of Human Resources and the Quality of Regional Financial Management Information Systems on the Quality of Local Government Financial Statements. The main data source used in this study is a questionnaire distributed to 67 Head SKPD located in Bandung City Government. In the Human Resource Quality variable consists of 4 statement items, variables and Quality of Regional Financial Management Information System consists of 12 statement items and variable Quality of Local Government Financial Statement of 9 items statement.

In this section of discussion, will be explained the influence of each independent variable to the dependent variable.

4.2.1 Effect of Quality of Human Resources on Quality of Local Government Financial Statement

In testing the hypothesis can be seen that thitung for the quality of human resources (X1) of 2.310 with a value of ttable of 1.960. Because tcount is bigger than ttable (2,310> 1,960) then Ho is rejected and Ha is accepted, meaning significant. From the results of research shows that the quality of human resources affect the quality of local government financial statements. The magnitude of the influence of the quality of human resources on the quality of local government financial statements of 16.96% and the rest of 83.04% is the contribution of other variables not examined in this study, such as task complexity, gender, ethics, skepticism, competence. This is in accordance with what the researchers found in the field is through educational indicators with a percentage of 62.39% can be interpreted in good enough category, but there is a gap of 37.61%.

4.2.1 The Influence of Quality of Regional Financial Management Information System to Quality of Local Government Financial Report

In testing the hypothesis can be seen that thitung for kulaitas financial management information system area (X2) equal to 6,016 with ttable value equal to 1,960. Because tcount is bigger than ttable value (6,016> 1,960) hence Ho is rejected and Ha accepted, meaning significant. From the results of research shows that the quality of information systems management of local financial affects the quality of local government financial statements. The magnitude of influence of information system management system of local finance to the quality of local government financial report that is equal to 46,63% and the rest equal to 53,37% is contribution from other variable not examined in this research, such as task complexity, gender, ethics, skepticism, pressure obedience, competence. This is in accordance with what the researchers found in the field that is through all indicators of user convenience is 62.24%, ease of learning 63.28%, 67.76% access speed, and system reliability 56.12%, which can be interpreted in enough categories all good, but there is a gap. Which means there are still weaknesses or deficiencies in each indicator. And from other research of flexibility indicator 62,39%, usability of feature and system function 63,28%, and security 65,07% in category good enough.

CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusions

The quality of human resources affect the quality of government financial statements at 67 SKPD or user SIPKD in SKPD in accounting Bandung City. With a strong and positive correlation category, which means the better quality of human resources will improve the quality of local government financial statements.

The quality of information systems management of local finance affects the quality of local government financial statements at 67 SKPD or user SIPKD SKPD in the field of accounting Bandung. With the category of strong and positive correlation, which means the better quality of regional financial management information system will improve the quality of local government financial statements.

5.2 Suggestions

To improve the quality of human resources is to be made adjustments in placing human resources according to the field of knowledge and skills. Indispensable professional staff in public sector accounting. In addition, following the training routines undertaken in SKPD-SKPD, educating and training human resources in order to increase knowledge and hone skills so as not to have difficulty in preparing quality financial statements, recommends to undergo a higher education. Furthermore, adequate supervision and control to control human resources in order to be able to handle obstacles in the integrity and communication in charge of the creation of quality financial reports.

To improve the quality of regional financial management information system needs to conduct training on SIPKD Applications through seminars, or workshops. Furthermore, supervision and control over recording of asset transactions / management and system / application improvement are adequate, not behind in upgrading the Application and increase the number of professional employees in the field of accounting in order to produce good quality financial management information system as well.

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