ANALYSIS OF FACTORS THAT AFFECT THE VALUE OF THE GOVERNMENT'S FINANCIAL REPORTING INFORMATION THE AREA OF MEDAN CITY

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Abstract

The purpose of this research is to analyze the factors that affect the value of financial reporting information. Factors that affect financial reporting information value is measured by the variable quality of human resources, utilization of technology and information, internal control systems, financial supervision area. The research approach used is associative. The respondents in this study 85 respondents. The sampling techniques used in this research is the saturated samples. Data collection is carried out by means of a detailed questionnaire. Research data was processed using SPSS. The research method used was multiple linear regression. The results of research that affects human resources values information financial statements. The system of internal control to the value of the information financial statements. The utilization of information technology and the effect on the value of the information financial statements. Financial oversight areas individually affects the value of the information financial statements.

Keywords: *Human Resources, Internal Control Systems, And Information Technology Utilization And Financial Oversight Areas, Financial Report Information*

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A. Introduction

As one form of accountability in implementing Government regulated in Act No. 17 of 2003 Financial Year State and Act No. 85-year

2004 about local governance, concrete efforts to realize transparency and value of the information financial statements financial management Government, either the Central Government or local government is delivering a report on accountability in the form of financial statements. Government financial reports are produced must meet the principles of timely and composed by following Government accounting standards in accordance with the Government Regulation Number 24 of the year 2005. Government financial reports are then submitted to the DPR/DPRD and the public after the Agency audited by the Financial Examiner (CPC).

As for the components of the financial statements submitted include reports on the realization of the budget, balance sheet, cash flow statement, and notes to financial statements.

Governmental Accounting Standards Board (1999) in Concepts Statement No. 1 about Objectives of Financial Reporting stated that the value of information is a basis of financial reporting financial reporting in Government based on the existence of a right of community to know and accept the explanation for the collection of resources and their use.

Local government financial management to be done based on national governance is good (good governance government), that financial management is done in a transparent and accountable, which allows users of the report Finance to be able to access information about the results achieved in implementing local governance.

The financial reports produced by local governments will be used

by some stakeholders as a basis for decision making. Therefore, the information contained in the financial report of the Government of the region (LKPD) should be useful and appropriate to the needs of the users.

Useful information for the users is information that has a value that is relevant, reliable, comparable and understandable.. The information will be useful if such information can support decision

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making and can be understood by users. Therefore, the local government is obligated to pay attention to the information presented in the financial statements for the purposes of planning, control, and decision making. Accounting information contained in the financial report of the Government of the region should have the qualitative characteristics required. The qualitative characteristics of financial statements is the normative measurements need to be embodied in the accounting information so that it can meet its goals. As for the qualitative characteristics of financial statements of the Government is a prerequisite to the normative Conceptual Rerangka as mentioned in the Accounting of Government (Government Regulation Number 24 year 2005) include: relevant, reliable, Can in comparison, it is understood .

If the information contained in the financial report of the Government of the region meet the criteria the qualitative characteristics of financial statements of the Government as stipulated in the Government Regulation Number 24 year 2005, means that local authorities are able to realize the value of information and transparency of financial reporting in the financial management area.

When carrying out the human resources accounting systems do not have the required quality, it will give rise to obstacles in the implementation of the accounting function, and finally as the product of the accounting information system of accounting, quality be bad. The resulting information into information is lacking or has no value, such as reliability. In addition, employees who have an understanding of the low against the duties and functions, as well as the obstacles that are found in the data processing will also have an impact on the presentation of financial statements.

Local governments are obliged to develop and exploit advances in information technology to enhance the ability to manage the financial area, and distributes financial information to the public service Area. With the rapid advances in information technology and the potential of it is used widely, then it can open up opportunities for the various parties to access, manage, and leverage existing regional financial information quickly and accurately. Other benefits offered in the utilization of

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information technology is the speed in processing information. Accounting system in local government it is definitely has a complex and large transaction volumes. Therefore, the utilization of information technology will greatly help speed up the process of transaction data processing and presentation of the financial statements, the financial statements so as not to lose the value of the information that is ketepatwaktuan.

The system of internal control is an integral process in actions and activities performed continuously by the leadership and all employees to provide adequate confidence over the goal of the Organization through effective activities and efficient, the reliability of financial reporting, asset security and adherence to laws and regulations. Internal controls are influenced by human resource as a subject, namely human resources who do also evaluate the results of the internal controls that have been carried out.

To present a reliable financial information to the users in order to comply with the plan, required certain media that is considered relevant, i.e. financial oversight areas (Tuasikal, 2007). Based on the regulation of the Minister of Home Affairs Number 51-year 2010 on guidelines for supervision of the conduct of the local Government of the year 2011, that is the surveillance is the process of activities intended to ensure that local governance runs effectively and efficiently in accordance with the plan and the provisions of the legislation. Supervision of the internal control system is directed against, among others, to get a reasonable belief against the Organization's effectiveness and efficiency, reliability of financial reporting, and compliance with laws and regulations. One of the functions of the supervision is taking corrective action, i.e. when discovered the existence of irregularities, errors, as well as waste can be immediately corrected, so that the resulting financial information to be valid and relevant.

From the results of the inspection of the CPC in 2014-2016, stated that against LKPD checked, CPC only provides Reasonable opinion without exceptions (WTP) of 14 entities, with the exception of Reasonable opinion (WDP) over 259 entity, opinions are not Reasonable (TW) top 30

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entities, and opinions do not Gave the opinion (TMP) as much as 45 entities. The development of local government financial statement opinion (LKPD) from 2014 to 2016 indicate an increase in quality that is not too high. In the year 2014, CPC provides Reasonable opinion without exceptions only to the year 2015 4 entities, entities, and as many as 12 of the year 2016 as much as 14 entities. Despite the increase in the proportion of Reasonable opinion without exceptions (WTP) and reasonable with the exception of (WDP) which followed a decrease in the proportion of opinion gives no Opinion (TMP), local governments still need to improve the quality in presenting a the financial statements are reasonable. Presentation of a reasonable financial reports is a description and results of better financial accountability.

This is due to the existence of a delay in delivery time of LKPD determined. Terlambatnya LKPD conveyed by the local government led to the CPC have difficulty in auditing the financial management of the area.

Based on these phenomena, it can be stated that the financial reports produced by local governments still do not meet the criteria of the value of the information required, including the reliability and ketepatwaktuan. Given that the reliability and ketepatwaktuan is an important element in the financial report of the Government of the region as a basis for decision making, then the researchers interested in examining what factors can affect the reliability and ketepatwaktuan local government financial reporting.

Research on the factors that affect the value of local government financial reporting information ever undertaken, among others, performed by Indriasari (2008), which found empirical evidence that human resources sub division accounting/tata the financial effort that is in the city of Palembang and Regency Ogan Ilir admittedly still very less than the number of sides or credentials. Of the amount, some existing work units have only one clerk accounting, i.e. the head of sub-division of accounting/financial administrative. While the credentials, most employees of the sub division accounting/financial administrative has no educational background in accounting. Description of the duties and

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functions of the Sub-Division of accounting/financial administrative there are also still too general (yet bodies clearly).

The results of this research contrasts with the results of the research conducted by Winidyaningrum (2010), which provides the empirical findings that human resources in the financial section/that is in the local government (SUBOSUKAWONOSRATEN, Boyolali, Surakarta Sukoharjo, Karanganyar, Wonogiri, Sragen, Klaten) and is already sufficient, both in the amount of maupunkualifikasinya. Of the amount, some unit of work that there have several accounting clerk. From the side of qualification, most employees of the sub division accounting/financial administrative accounting education background. Description of the duties and functions of the Sub-Division of accounting/financial administrative bodies already existed clearly.

The difference in the results of the two studies which make researchers interested in analyzing the more about the factors that affect the value of local government financial reporting information. In addition, from research conducted by Indriasari (2008), researchers add one factor that may have an impact on the value of local government financial reporting information, namely, financial supervision area. Thus, this research was given the title: "the analysis of the Factors affecting the value of local Government Financial reporting information the city Medan".

B. Method

1. Descriptive statistics

According to Ghozali Priest (2006), the descriptive statistics can be mendeskriptifkan a data seen from the average (mean), standard deviation, minimum, maximum, variants, sum, range, skewness, and kurtosis. Descriptive statistic testing is the process of analysis is the process of selecting data so that the data will be analyzed have a normal distribution.

2. Multiple Linear Regression

Hypothesis testing in this study uses the help of the Statistical Product and Service Solution (SPSS) version 16.0 for Windows. To test the

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hypothesis with the hypothesis of 1 to 4, done multiple variable regression analysis predicting equation as follows:

$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4$

Description:

α: Constants the regression coefficient

β: Magnitudes of each variable

Y: X 1 financial statements information Value: human resources

X 2: x

3: information technology and internal control System

X 4: Oversight of financial reporting

Y: information financial reports

3.   Test the hypothesis

Testing Partially

T-test was conducted to know the influence of each variable is independent of the characteristics of management and human resources. As for the steps that need to be done in this test is as follows.

C. Research Finding

1.   Regression analysis
     a.   a regression Equation

Coefficients.

Model		Unstandardized B	Std. Error	Standardized Coefficients B	t	Sig.	Collinearity Tolerance	VIF
1	(Constant)	5,035	,619		8,128	,000		
	TotalX1	,356	,096	,409	3,370	,000	,968	1,0
	TotalX2	,209	,154	,186	3,358	,000	,968	1,0
	TotalX3	,432	,093	,058	4,463	,000	,968	1,0

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TotalX4	,593	,115	,099	4,80 8	,000	,968	1, 0

a. Dependent Variable: Total Y

Based on the above table the following regression equation didapatlah Y = 5,035 + 0, 356X1 + 0, 209X2 + 0, 432X3 + 0, 593X4

Description:

1. constants of 5.035 indicates that if no independent variables ($X_1 = 0$, $x_2 = 0$, $X_3 = 0$) then the value of the value of the information financial statements amounted to 5.035.

2. β_1 of 0.356 suggests that any increase in human resources of 1% will be followed by an increase in the value of financial statement information 0.356 assuming other variables fixed.

3. β_2 of 0.209 suggests that any rise in the system of internal control of 1% will be followed by a rise in the value of the information financial statements of 0.209 assuming other variables fixed.

4. β_3 of 0.432 suggests that any increase in the utilization of technology and information of 1% will be followed by a rise in the value of the information financial statements of 0.432 assuming other variables fixed.

5. β_4 of 0.593 suggests that any increase in the oversight of the financial statements of 1% will be followed by a rise in the value of the information financial statements of 0.432 assuming other variables fixed.

b. Hypothesis Testing a t-test.

T-test was used to test the significance of its independent variable and any constants. With the criteria as follows:

1. When Sig > 0.05, then H0 = accepted, so there is no significant influence between the free and bound variables

2. When sig < 0.05, then H0 = rejected, so there was significant influence between the free variables and bound 3) When thitung > ttabel, then H0 = rejected so there was significant influence between free and bound variables

3. When thitung < ttabel, then H0 = accepted so there was significant influence between free and bound variables.

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Uji t

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5,035	,619		8,128	,000		
	TotalX1	,356	,096	,409	3,370	,000	,968	1,033
	TotalX2	,209	,154	,186	3,358	,000	,968	1,033
	TotalX3	,432	,093	,058	4,463	,000	,968	1,033
	TotalX4	,593	,115	,099	4,808	,000	,968	1,033

a. Dependent Variable: totally

From the results of this independent variaebel research consists of:

1. Human resources

   Hypothesis: the human resources impact the value of the information financial statements thitung > ttabel (3.370 > 1.988) Significance value 0.000 < 0.05 Then H0 is rejected so that human resources information value to the financial statements 2. Hypothesis: internal control System the system of internal control to the value of the information financial statements thitung > ttabel (3.358 > 1.988)

   Significance value 0.000 < 0.05 Then H0 is rejected so that the system of internal control to the value of financial report information

2. The utilization of technology and information technology utilization hypothesis: information and influence on the value of the information financial statements thitung > ttabel (4.463 > 1.988) Significance value 0.000 < 0.05

   Then H0 is rejected so that the utilization of information technology and the effect on the value of the information financial statements.

3. Supervision of financial statements of hypotheses: the utilization of information technology and the effect on the value of the information financial statements thitung > ttabel (4.808 > 1.988) Significance value 0.000 < 0.05 Then H0 is rejected so that

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the utilization of information technology and the effect on the value of the information financial statements.

c. F-test

To see the influence of human resources, internal control systems and the utilization of information technology and information financial statements simultaneously can be calculated using the F test. Based on the results of the processing of data with the program SPSS 18, obtained the following results:

Model		Sum of Squares	d	Mean Square	F	Sig.
1	Regression	,584	4	,146	11,176	,000ᵇ
	Residual	9,92	80	,124		
	Total	10,51	84			
a. Dependent Variable: totally						
b. Predictors: (Constant), TotalX4, TotalX3, TotalX1, TotalX2						

d. determination of Koefien

The value of the correlation coefficient (R) shows how large the correlation or relationship between the independent variables the dependent variable. The correlation coefficient is said to be strong when the data values between 0.5 and R approaches 1. The coefficient of determination (R Square) shows how large the independent variable explain the variable dependennya. The value of R Square is 0 to 1. If the value of R Square getting closer to 1, then the independent variables are approaching all the information needed to predict the variation in the dependent variable. Conversely, the smaller the value R Square then the ability of independent variables to explain variations in the dependent variables are increasingly limited. The value of R Square has a weakness that is the value of R will increase every Square there is the dependent variable is despite the addition of one independent variable does not effect the dependent variables significantly to.

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D. Discussion

1. The influence of human resources Towards financial report information

Regression can be seen from table thitung variable for the magnitude of the human resources of the significant value of 3.370 0.000, while ttabel is the 1.988, so thitung > ttabel (3.370 > 1.988), then the figure shows human resources < 0.05 (0.000 < 0.05) then H0 is rejected and Ha was accepted, which means that the human resources impact the value of the information financial statements.

The influence of human resources towards government financial report information which is measurable through the stages of the budget cycle in accordance with the principles of financial reporting information value in financial management areas, namely, starting from planning the budget budget, implementation, reporting/accountability, and evaluation so that will be created by the Government's financial statements value information better.

2. The influence of the system of internal control Of financial reporting information

The system of internal control has the thitung of 3.358 with significant value 0.000, while ttabel is the 1.988, so thitung > ttabel (3.358 > 1.988), then the system of internal control individually affects the value of the information report Finance. The research also shows the significance of numbers < 0.05 (0.000 < 0.05) then H0 is rejected and the Ha received, meaning that internal control system have an effect on the value of the information financial statements.

Actions taken to search for irregularities over the budget to the Department concerned and used as a basis for assessment of the value of the information the Department's financial statements.

3. Influence of the utilization Of information technology and information financial reports

The utilization of information technology and has a thitung of

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significant value 0.000 4.463, while ttabel is the 1.988, so thitung > ttabel (2.99 > 11.176 > 1.988), then the utilization of technology and information individually affects the value of financial reporting information. The research also shows the significance of numbers < 0.05 (0.000 < 0.05) then H0 is rejected and Ha was accepted, meaning that the utilization of information technology and the effect on the value of the information financial statements.

The utilization of technology and information will help employees to achieve the value of expected financial statement information, where the budget target by knowing the value of the rate of financial reporting information can be achieved .

4. The financial supervision of the area of influence Of the information financial statements

Financial Oversight areas have thitung of significant value 0.000 4.808, while ttabel is the 1.988, so thitung > ttabel (4.808 > 1.988), then Financial oversight areas individually affects the value of the information financial statements. The research also shows the significance of numbers < 0.05 (0.000 < 0.05) then H0 is rejected and Ha was accepted, meaning Financial Oversight areas affect the value of the information financial statements.

To present a reliable financial information to the users in order to comply with the plan, required certain media that is considered relevant, i.e. financial oversight areas (Tuasikal, 2007). Based on the regulation of the Minister of Home Affairs Number 51-year 2010 on guidelines for supervision of the conduct of the local Government of the year 2011, that is the surveillance is the process of activities intended to ensure that local governance runs effectively and efficiently in accordance with the plan and the provisions of the legislation. Supervision of the internal control system is directed against, among others, to get a reasonable belief against the Organization's effectiveness and efficiency, reliability of financial reporting, and compliance with laws and regulations. One of the functions of the supervision is taking corrective action, i.e. when discovered the existence of irregularities, errors, as well as waste can be immediately

corrected, so that the resulting financial information to be valid and relevant. Supervision is an attempt to identify irregularities or obstacles in the management of the finances of local governments. If it turns out later discovered the existence of distortions or barriers, is expected to be able to immediately detect or taken action correction, so that financial information can be immediately used by users, and financial management

5. **The influence of human resources, internal control Systems and the utilization Of information technology and information financial reports**

Of test ANOVA F test, or obtained Fhitung of significance level of 0.000 47,817, whereas Ftabel of 2.99 with 0.05 significance. Based on these results it can be concluded that human resources, internal control systems and the utilization of information technology and simultaneously significant positive effect against the value of the information financial statements because Fhitung > Ftabel (11.176 > 2.99 2.99 >) and research significance < 0.05 (0.000 < 0.05).

Preparation of budget-based value financial report information aims to be improving the efficiency of resource allocation and effectiveness of its use in accordance with the plan set by the local governments so that with the existence of a value-based budget information financial statements are expected the budget can be used optimally to improve the welfare of society and to support the enhancement of transparent financial reporting information and value management the public sector. In addition, the budgets of financial reporting information value-based focus on the utilization of the budget to the improvement of financial reporting information value to organizations that are based on the principle of value for money.

E. Conclusion

From the results of the discussion then the research can be summed up as follows:
1. Human resources impact the value of the information financial statements. The influence of human resources towards

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government financial report information which is measurable through the stages of the budget cycle in accordance with the principles of financial reporting information value in financial management areas, namely, starting from planning the budget budget, implementation, reporting/accountability, and evaluation so that will be created by the Government's financial statements value information better.

2. The system of internal control to the value of the information financial statements. Actions taken to search for irregularities over the budget to the Department concerned and used as a basis for assessment of the value of the information the Department's financial statements.

3. The utilization of information technology and the effect on the value of the information financial statements. The utilization of technology and information will help employees to achieve the value of expected financial statement information, where the budget target by knowing the value of the rate of financial reporting information can be achieved.

4. Financial Oversight areas individually affects the value of the information financial statements. Supervision is an attempt to identify irregularities or obstacles in the management of the finances of local governments. If it turns out later discovered the existence of distortions or barriers, is expected to be able to immediately detect or taken action correction

5. Human resources, internal control systems, and information technology utilization and financial Oversight areas simultaneously affect the value of the information financial statements. The main objective of financial reporting information value is to encourage the creation of financial reporting information value of every government agency as one of the conditions for the creation of a good and trustworthy Government. The organizers of Government should understand that they have to guarantee his work to the public.

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