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SCHOOL OF POLITICAL AND SOCIAL SCIENCE
Bandar Lampung University, Indonesia

Icon-LBG 2016

The Third International Conference on Law, Business and Governance

PROCEEDINGS

Hosted by
Faculty of Law, Faculty of Economics and Faculty of Social Science
Bandar Lampung University (UBL)



Icon-LBG 2016

THE THIRD INTERNATIONAL CONFERENCE
ON LAW, BUSINESS AND GOVERNANCE 2016

20, 21 May 2016
Bandar Lampung University (UBL)
Lampung, Indonesia

PROCEEDINGS

Organized by:



Faculty of Law, Faculty of Economics and Faculty of Social Science
Bandar Lampung University (UBL)
Jl. Zainal Abidin Pagar Alam No.89 Labuhan Ratu, Bandar Lampung, Indonesia
Phone: +62 721 36 666 25, Fax: +62 721 701 467
website :www.ubl.ac.id

PREFACE

The Activities of the International Conference are in line and very appropriate with the vision and mission of Bandar Lampung University (UBL) to promote training and education as well as research in these areas.

On behalf of the Third International Conference on Law, Business and Governance (3th Icon-LBG 2016) organizing committee, we are very pleased with the very good response especially from the keynote speaker and from the participants. It is noteworthy to point out that about 46 technical papers were received for this conference.

The participants of the conference come from many well known universities, among others : International Islamic University Malaysia, Unika ATMA JAYA, Shinawatra University, Universitas Sebelas Maret, Universitas Timbul Nusantara, Universitas Pelita Harapan, Universitas Bandar Lampung, Universitas Lampung.

I would like to express my deepest gratitude to the International Advisory Board members, sponsor and also to all keynote speakers and all participants. I am also grateful to all organizing committee and all of the reviewers who contribute to the high standard of the conference. Also I would like to express my deepest gratitude to the Rector of Bandar Lampung University (UBL) who give us endless support to these activities, so that the conference can be administrated on time

Bandar Lampung, 21 May 2016

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THE INFLUENCE OF HUMAN RESOURCES, COMMITMENT LEADER, THE USE OF INFORMATION TECHNOLOGY, AND SYSTEM INTERNAL CONTROL ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORT PRINGSEWU

A) Chairul Anwar^{1*} and B) Devi Meliana Mukadarul¹

¹Accounting Study Program Faculty of Economics and Business Bandar Lampung University

*Corresponding email: chairul.anwar@ubl.ac.id

Abstract

This research aims to know discover the effect of human resource, leader commitment, utilization of information technology, and internal control system on financial statements quality in Pringsewu's Local Government. Respondents on this study were all employees of Pringsewu Local Government's BPKAD. From 53 questionnaires handed off, 53 are valid to be processed later on. Analysis data used in this study is by SPSS 18.0 program. Statistic method used to do the hypothesis testing is multiple linear regression analysis. Hypothesis testing result shows these following outputs. First is, human resource has positive influence on financial statements quality significantly. The second, leader commitment has positive influence on financial statement quality significantly. Third is, utilization of information technology has positive influence on financial statement quality significantly. Last one is, internal control system has positive influence on financial statement quality significantly.

Keywords: Financial Statements Quality, Human Resources, Leader Commitment, Internal Control System, Utilization of Information Technology, Local Government.

1. Introduction

Financial management in the implementation of the budget fairly fundamental changes compared with the previous rules, among these changes is in its partially devolved financial management mechanism in the department/agency/bureau/ department of finance to local government unit, by providing full duties and responsibilities to the leadership of local government unit as users of budget/ budget users the power to manage finances on led his local government unit. Local government unit leadership tasks as users of budget/power budget users include planning, implementing/administering, reporting and accountability and budget oversight. In connection with these two roles/ local government unit leadership commitment in the area of financial management will require human resources professionals and it can also affect the timeliness of financial reports of local government.

The financial statements of local government every year to get ratings in the form of opinions from financial watchdog. When the financial watchdog gives an unqualified opinion on the financial statements of local government, which means it can be said that the financial statements of a local government entity is presented and disclosed fairly and quality. There are four opinions given examiner are: unqualified, a qualified opinion, not opinion reasonable, and disclaimer opinion.

Based on the examination report conducted by financial watchdog Indonesian Republic in some periods, local governments Pringsewu experiencing some problems. In fiscal year 2011 saw a rise of a qualified opinion even with the issues affecting the fairness of the financial statements, compared to the year 2010 provide a disclaimer opinion. This figure reflects the improvement of the management system and responsibility, especially in the recording and reporting of local government finance. However, in fiscal year 2012 financial watchdog again give a disclaimer opinion due to the absence of systems and procedures for local asset management, beginning balance of fixed assets in 2012 Budget can not be believed kewajarannya . Then in Fiscal Year 2013 a qualified again obtained due to the presence of assets belonging to the community and Lampung provinces that have not been handed over and the construction of Way Sekampung that still can not be declared capital financing development.

In Fiscal Year 2014 back to get a qualified for financial management is still not optimal. (Source : *BPK RI Representative Lampung Province*)

FORMULATION OF THE PROBLEM

Based on the description of the background of the above issues , this research is intended to answer the problem formulation as follows :

1. Is the human resources affects the quality of local government financial statements?
2. Is the leader's commitment to influence the quality of local government financial statements?
3. Is the use of information technology affects the quality of local government financial statements?
4. Is the internal control system to influence the quality of local government financial statements?

2. LITERATURE REVIEW

THEORETICAL BASIS

Accounting is an art of recording, clarifying and pengikhtisaran in a significant way and the currency, the transactions and events that at least some of them have a financial nature and then interpret the results. In Article 1 of Government Regulation No. 24 of 2005 concerning the Government Accounting Standards "Accounting is the process of recording , measuring , classifying , summarizing financial transactions and events , the interpretation of the above result, as well as the presentation of the report " .

UNDERSTANDING FINANCIAL STATEMENTS

In Government Accounting Standard No. 1 , explaining the definition of the financial statements as a structured report on the financial position and transactions dilakukakn by a reporting entity . In the Financial Accounting Standards, the financial statements are part of the financial reporting process and financial statements complete , usually includes a balance sheet, income statement , statement of changes in financial position (which may be expressed in various ways crate as the cash flow statement) , records ,financial statements other , and explanatory material which is an integral part of the financial statements .

HUMAN RESOURCES

Wiley in Azhar (2007) defines human resources are the main pillar simultaneously driving the organization in an effort to realize the vision and mission and objectives of the organization. Human resources is one of the very important elements of the organization , therefore it must be ensured that the management of human resources is done as possible in order to contribute optimally to the achievement of organizational goals . In leading change requires the support of technology and qualified human resources , which is able to carry out the duties and responsibilities given to him by the provision of education , training , and experience are sufficient. (Widodo in Kharis , 2010) . Knowledge and ability is the most unique resources and renewable utilized by an organization .

COMMITMENT LEADERS

Robbins and Judge (2007) defines commitment as " A situation where an individual is an impartial organization , and goals and desires to retain membership in the organization " . While Mathis and Jackson (in Sopiah , 155) defines organizational commitment as "The degree to which employees believe and accept the organization's goals and will stay or not will leave the organization " .

UTILIZATION OF INFORMATION TECHNOLOGY

In explanation of Government Regulation No. 56 Year 2005 on Financial Information Systems noted that in order to follow up the implementation of the development process in line with the principles of good governance (good governance) , the Central Government and Local Government is obliged to develop and exploit advances in information technology to improve the ability to manage finance , and distribute financial information to the public service .

According to Wilkinson et al (2000), "The information technology is an optimal use of computers (mainframe, mini, micro), software (software), database, network (internet, intranet), electronic commerce, and other types of related technology". Information technology within an organization composed of hardware (hardware), software (software), telecommunications, database management, and other technologies that companies use to store and provide data in the form of information for decision making organizational, Daft (2008) , In addition to information technology as computer technology (hardware and software) for the processing and storage of information, it also serves as a communication

technology for the dissemination of information. Constraints application of information technology, among others, relating to the condition of the hardware, software used, updating data, the condition of the existing human resources, and lack of funds. This obstacle which may be a factor in the utilization of information technology in government agencies has not been optimal. Not optimal utilization of information technology may also have an influence on the reliability and timeliness of financial reporting government.

INTERNAL CONTROL SYSTEMS

Government Regulation No. 60 of 2008 defines internal control is a " process integral to the actions and activities carried out continuously by the management and all employees to provide reasonable assurance on the achievement of organizational goals through effective and efficient , the reliability of financial reporting , asset security state and adherence to regulations legislation . "

RESEARCH ACCOMPLISHED

The previous study were used as reference material for this study set out in the following table :

Table 1
 List of Previous Studies

No	Researchers	Title	Results
1.	Pandey (2012)	Effect of Quality of Human Resources , Supporting , and Leadership Commitment To Performance Unit (SKPD) in Preparation of Financial Statements on education in North Sulawesi Provincial Government Environment.	The quality of human resources , means of support and commitment of leadership affect the financial performance SKPD leaders in the area of financial management for the preparation of financial statements .
2.	Nurlizalubis (2014)	Analysis of Factors Affecting the Quality of Government Information Financial Statements Medan	Utilization of information technology and internal control systems significant positive effect on the quality of financial reporting information local governments, while the quality of human resources has no effect .

FRAMEWORK CONCEPT FACTORS AFFECTING THE QUALITY OF FINANCIAL STATEMENTS GOVERNMENT OF LAMPUNG PROVINCE

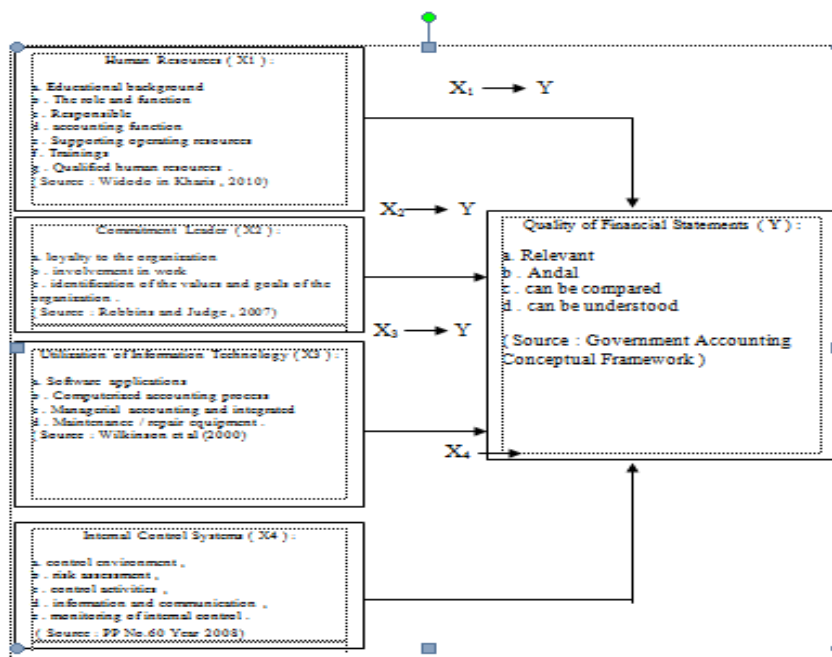


Figure 1

Framework concept factors affecting the quality of financial

HYPOTHESIS

1. Relations Human Resources and Quality of Government Financial Statements.
H1 : Human resources positive effect on the quality of financial statements .
2. Relationship Commitment Leaders and Quality of Government Financial Statements .
H2 : Commitment leader positive effect on the quality of financial statements .
3. Relationships The information technology and Quality of Government Financial Statements .
H3 : The information technology has positive influence on the quality of financial statements .
4. Relationships internal control system and the quality of Government Financial Statements .
H4 : Internal control system positively affects the quality of financial statements

3. RESEARCH METHODS

Types of research

This type of research carried out in this research is the study of causality, the research being done to find factual information about relationships and the influence of a variable to another variable.

Population

The population in this study were all employees in the Financial Management Board and the Regional Asset (BPKAD) in the Local Government Pringsewu totaling 53 people .

Samples

The sample is part of the number and characteristics possessed by this population. Due to the number of population in this study amounted to 53 people, according to Sugiyono (2009) if the population is below 100 then the entire population sampled .

Sampling Technique

The sampling technique in this research is saturated sampling. According Sugiyono (2009) Saturated Sampling is a sampling technique when all members of the population used as a sample. Other terms of the saturation sampling was census, where all members of the population sampled.

Data Types

The type of data in this research is quantitative data. Quantitative data is data that is presented in the form of numbers, show the value of the magnitude of the variable represents.

Data Source

The data used in this study are primary data (field research) that the data are sourced directly from the respondents.

Data Collection Technique

Data collection techniques used in this research is by distributing a questionnaire in the form of a survey questionnaire in the form of statements in a structured way, in order to obtain information on human resources, committed leadership, use of information technology, and internal control systems which can be analyzed their effects on quality local government financial reports

Variable Measurement Research

Measurement of variables in this study by using a measurement scale interval . As noted Erlina (2011) scale interval is a measurement scale that stated categories , ratings and constructs measured distance .

Model Analysis

Analysis Descriptive Statistics

Statistik descriptive used to provide an overview and description of the variables in the study . The tools used to illustrate and describe is average , median , maximum , minimum , and standard deviation .

Quantitative analysis

The quantitative research used in this research is to test the quality of data and multiple linear hypothesis testing.

Quality Test Data

Validity Test

Test the validity calculated using Pearson correlation (Pearson Correlation) and after measurements with SPSS would be a significant level on all questions . Testing the validity of the instrument with the help of SPSS software, the validity can be seen in the column Corrected Item - Total Correlation . If the correlation number which is greater than the number of criticism ($r_{count} > r_{table}$) the instrument is said to be valid.

Test Reliability

Reliability tests performed to test the consistency of respondents' answers for all the questions or statements used .

Multiple Linear Regression Analysis

The regression model used in this research is multiple linear regression analysis (Multiple Regression).

Hypothesis Testing

To test the hypothesis is done by looking at the average value of the variable is used. The questionnaire is directed to a positive or negative answer. Interval answer consists of 1 to 5, and the answers to point 4 and point 5 is positive answer.

t Test

T test basically shows how far the influence of the independent variables individually in explaining the variation of the dependent variable (Kuncoro, 2009). In this study was used to test the quality of human resources (HR), committed leader (KP), use of information technology (IT), and internal control system (SPI) partially on the quality of financial reporting information. The hypothesis will be tested using a significance level (α) of 5 percent or 0.05. Criteria for acceptance or rejection of the hypothesis will be based on the value of the probability of significance If the significance probability value $< \alpha$, then the hypothesis is accepted, and vice versa.

The coefficient of determination (R²)

Determinant coefficient (R²) essentially measures how far the ability of the model to explain variations in the dependent variable . Range value is between 0-1 , when the R² value of small means the ability of the independent variables in explaining the variation of the dependent variable are very limited , and vice versa if R² as meaning the ability of the independent variables in explaining the variation of the dependent variable was great.

4. RESULTS AND DISCUSSION RESEARCH

Quality Test Data

Validity and Reliability Data

Validity and reliability tests performed on five variables used in this study, namely human resources, leadership commitment, use of information technology, internal control system and the quality of financial reporting.

Validity Test

1. Human Resources

The results obtained from the statistical count of 8 items that have a question $r_{count} > r_{table} = 0,270$ so that the whole item is valid question

2. Commitment Leaders

The results obtained from the statistical count of 8 items that have a question $r_{count} > r_{table} = 0,270$ so that the whole item is valid question.

3. Use of Information Technology

The results obtained from the statistical count of 8 items that have a question $r_{count} > r_{table} = 0,270$ so that the whole item is valid question.

4. Internal Control Systems

The results obtained from the statistical count of 8 items that have a question $r_{count} > r_{table} = 0,270$ so that the whole item is valid question.

5. Quality of Financial Statements

The results obtained from the statistical count of 8 items that have a question $r_{count} > r_{table} = 0,270$ so that the whole item is valid question.

test Reliability

1. Human Resources

Statistical test results obtained count $r = 0.869 > r_{alpha} (a)_{chronbrach} = 0.60$ so that the entire item statement is reliable.

2. Commitment Leaders

Statistical test results obtained count $r = 0.779 > r_{alpha} (a)_{chronbrach} = 0.60$ so that the entire item statement is reliable.

3. Use of Information Technology

Statistical test results obtained count $r = 0.786 > r_{\alpha}$ (a) $r_{\text{chronbrach}} = 0.60$ so that the entire item statement is reliable.

4. Internal Control Systems

Statistical test results obtained count $r = 0.883 > r_{\alpha}$ (a) $r_{\text{chronbrach}} = 0.60$ reliable so that the entire item statement.

5. Quality of Financial Statements

Statistical test results obtained count $r = 0.784 > r_{\alpha}$ (a) $r_{\text{chronbrach}} = 0.60$ so that the entire item statement is reliable.

6. Quantitative analysis

Based on the multiple linear regression equation as above interpretation can be given as follows:

- a. Variable human resources, leadership commitment, use of information technology, internal control systems have a direction that is positive coefficients on the quality of financial statements.
- b. Coefficient of human resources gives a value of 0.331, which means that if the human resources, the better, assuming other variables constant, the quality of financial statements will be increased.
- c. Coefficient commitments leader gives a value of 0.495, which means that if the commitment of the leader of the higher assuming other variables constant, the quality of financial statements will be increased.
- d. The coefficient of utilization of information technology gives a value of 0.505, which means that if the use of information technology higher, assuming other variables constant, the quality of financial statements will be increased.
- e. The coefficient of internal control system provides a value of 0.344, which means that if the internal control system of the higher assuming other variables constant, the quality of financial statements will be increased.

HYPOTHESIS TESTING

Significant Effect of Partial test (t test)

To test the truth of the regression model for each variable can be partially obtained by using t-test . Here is a table of the partial test .

Table 2
 Partial Test results will t
 Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11,536	5,060		6,391	,000
Human Resources	,297	,059	,331	5,024	,000
commitment leader	,484	,079	,495	6,152	,000
Utilization of information technology	,488	,077	,505	6,303	,000
Internal control system	,308	,058	,344	5,294	,000

a. Dependent Variable: The quality of financial statements

Source : Data processed attachment , 2016

Tests on the value of human resources can be interpreted as a significant testing / absence of the influence of the human resources of the quality of financial statements. Hypothesis formulation, with the testing criteria: $t_{\text{hitung}} > t_{\text{table}}$, H_0 is rejected, otherwise $t_{\text{hitung}} < t_{\text{table}}$, H_0 accepted. Of testing the value of the variable of human resources amounting to 0.297, t_{count} of 5.024, while the value of t_{table} by viewing the statistics table on the 0.05 and $df (n - k - 1) = 48$, amounting to 1.677. Thus $t_{\text{hitung}} 5.024 > 1.677 t_{\text{table}}$. From the results of the decisions which can be taken is reject H_0 and accept H_a , then the human resources positive effect on the quality of financial statements.

The second is the effect of a leader's commitment to the quality of financial statements. Hypothesis formulation, with the testing criteria: $t_{\text{hitung}} > t_{\text{table}}$, H_0 is rejected, otherwise $t_{\text{hitung}} < t_{\text{table}}$, H_0 accepted. Of testing the value of the variable commitments amounted to 0.484 leader, t_{count} of 6.152, while the value of t_{table} to see statistics table at 0.05 and $df (n - k - 1) = 48$, amounting to 1.677. Thus

thitung 6.152 > 1.677 ttabel. From the results of the decisions which can be taken is reject Ho and accept Ha, the commitment of leaders of positive effect on the quality of financial statements.

The third is the effect of the use of information technology on the quality of financial reporting. Hypothesis formulation, with the testing criteria: thitung > ttabel, Ho is rejected, otherwise thitung < ttabel, Ho accepted. Of testing the value of the variable utilization of information technology amounted to 0,488, tcount of 6.303, while the value of ttabel to see statistics table at 0.05 and df (n - k - 1) = 48, amounting to 1.677. Thus thitung 6.303 > 1.677 ttabel. From the results of the decisions which can be taken is reject Ho and accept Ha, then the use of information technology has positive influence on the quality of financial statements.

The fourth is the influence of the internal control system of the quality of financial reporting. Hypothesis formulation, with the testing criteria: thitung > ttabel, Ho is rejected, otherwise thitung < ttabel, Ho accepted. Of testing the value of the variable internal control system of 0,308, tcount of 5.294, while the value of ttabel to see statistics table at 0.05 and df (n - k - 1) = 48, amounting to 1.677. Thus thitung 5.294 > 1.677 ttabel. From the results of the decisions which can be taken is reject Ho and accept Ha, the internal control system positively affects the quality of financial statements.

DETERMINISASI COEFFICIENT (R2)

Table 2
 Model Calculation Results Summary
 Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,987 ^a	,473	,413	3,694

a. Predictors : (Constant) , human resources, leadership commitment , use of information technology , SPI

b . Dependent Variable: The quality of financial statements

Source: Data processed, 2016

From the above table shows the closeness of the influence of human resources, leadership commitment, use of information technology, and the system of internal control over financial reporting quality. The result of the calculation, Rx, y = 0.987 and determination coefficient R²x, y = 0.473 or 47.30%. The magnitude of the coefficient of determination, giving the sense that the magnitude of change in the variable quality of financial reporting 47.30% explained by human resources, leadership commitment, use of information technology, and internal control systems while the remaining 52.70% is explained by other factors not authors carefully.

DISCUSSION RESEARCH

1. Human Resources has a positive effect on the Quality of Financial Statements
 So with the human resources is good and meets the quality manage financial reports can improve the quality of financial reports. It is expected to reduce the negligence of human resources in managing the financial statements.
2. Commitment Leaders have a positive effect on the Quality of Financial Statements
 So with the commitment of a good leader and meet the quality manage financial reports can improve the quality of financial reports. It is expected to reduce errors in the management of the Regional Government Pringsewu management.
3. Utilization of information technology has a positive effect on the Quality of Financial Statements
 So with the increased utilization of information technology both in managing the financial statements may improve the quality of financial reports. It is expected to reduce errors utilization of information technology in managing financial statements.
4. Internal Control Systems has a positive effect on the Quality of Financial Statements
 So with the good internal control system to manage the financial statements may improve the quality of financial reports. It is expected to reduce errors in the management of all aspects of internal financial reports on Local Government Pringsewu. So that the financial statements may be properly accounted for and can improve the quality of financial reports.

5. CONCLUSIONS

Based on the analysis of the influence of the quality of human resources, komitmen pemimpin, utilization of information technology, and the system of internal control over financial reporting quality Pringsewu Local Government, it can be concluded as follows:

1. Human resources and significant positive effect on the quality of financial statements Pringsewu Local Government. This indicates that the better the level of education and training more often related accounting knowledge as well as the application system, the better the resulting financial statements.
2. Commitment leaders positive and significant impact on the quality of financial statements Pringsewu Local Government. This indicates that with a strong commitment will allow someone to put on physical, mental, spiritual and extra high. Without the commitment of the big jobs will be difficult.
3. The use of information technology and significant positive effect on the quality of financial statements Pringsewu Local Government. This indicates that the use of information technology that includes computer technology, internet and communication technologies in the area of financial management will improve the processing of transactions and other data, and accuracy in the calculation, as well as the preparation of reports and other outputs more timely.
4. The system of internal control and significant positive effect on the quality of financial statements Pringsewu Local Government. This indicates that the presence of internal control activities certainly can guarantee all the financial accounting records and the government has been in accordance with the procedures and regulations, so that the reliability of a purpose financial statements will be achieved.

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Bandar Lampung University
Zainal Abidin Pagar Alam Street No. 26 Labuhan Ratu
Bandar Lampung, Indonesia | www.ubl.ac.id | Phone +62 721 773 847