ANALYSIS VALUE OF LOCAL GOVERNMENT FINANCIAL REPORTING INFORMATION

Wasumingatul Choeroh[1*], Ginanjar Adi Nugraha[2*], Sully Kemala Octisari[3*]
[1*]Universitas Wijayakusuma Purwokerto, choeroh25@gmail.com
[2*] Universitas Wijayakusuma Purwokerto, andjaradinugraha@gmail.com
[3*] Universitas Wijayakusuma Purwokerto, kemalaoct@gmail.com

Abstract

There is still inconsistency in the results of the value of financial reporting information, causing this research to find out what factors influence it so that improvements can be made. The purpose of this study was to find out whether the quality of human resources, the use of information technology, and internal accounting controls affect the value of local government financial reporting information. This research is included in the quantitative primary data research with data collection methods using questionnaires and data collection techniques using total sample techniques. This research was carried out at the Banyumas Regency Regional Finance and Assets Agency with a population of 42 respondents which is the total ASN working at BKAD. The analysis technique used in this study is multiple linear regression analysis. The results showed that the quality of human resources, the use of information technology, and internal accounting controls have a significant positive effect on the value of local government financial reporting information. The implication of this research is the provision of training on financial reporting, paying attention to work experience, and also some improvements to internal accounting controls on control environment, risk assessment, information and communication, and monitoring.

Keywords: Quality of Human Resources, Use of Information Technology, Accounting Internal Control, and Information Value

INTRODUCTION

The regulatory changes that occurred from Government Regulation Number 24 of 2005 concerning Government Accounting Standards to Government Regulation Number 71 of 2010 which came into force on October 22, 2010 provide new tasks for the government. This is because these changes provide several differences in Government Accounting Standards which initially used a cash basis to become an accrual basis, in which case adjustments must of course be made by the government, both central and regional governments. Some of the things that have become new adjustments are financial reports. Moreover, financial reports as a form of accountability and implementation are regulated in Law Number 17 of 2003 concerning State Finance and Law Number 34 of 2004 concerning Regional Goverment, efforts to realize transparency and accountability in government financial management, both central and regional governments. local government is to submit accountability reports in the form of financial reports (Ariesta, 2013). The financial reports generated from the implementation of

Accrual-Based SAP are intended to provide benefits for stakeholders (Halim & Kusufi, 2013). Stakeholders of financial reports published by the government are used as a basis for making decisions for users of the information needs of these financial reports, such as the public, government, people's representatives, supervisory agencies, and examining agencies as well as those who give or play a role in the process of donations, investments, and loans (Meutia & Amar, 2020). Of course in the presentation of financial statements it is necessary to have useful information value. The value of useful information in financial reports is information that has value, namely reliable and can support making a decision (Dhonal *et al*, 2017). Reliable in this case means that the information conveyed is correct or valid, while being able to support decision making related to the relevance of the information submitted in a timely manner. However, before these financial reports can provide good benefits for information users, of course the value of the information conveyed must produce valuable information (Suwardjono, 2016). The value of financial reporting information can be seen through the public opinion submitted by the BPK RI where each region is required to report its financial reports. The following is a table of public opinion reports for regional finance in Banyumas Regency

Table 1.
Public Opinion on the Financial Report of Banyumas Regency

Year	Statement of Public Opinion	Notes
2016	WTP/Uncualified	internal control system weaknesses and non-compliance
2017	WTP/Uncualified	internal control system weaknesses and non-compliance
2018	WTP/Uncualified	internal control system weaknesses
2019	WTP/Uncualified	internal control system weaknesses and non-compliance
2020	WTP/Uncualified	No notes
2021	WTP/Uncualified	No notes

Source : https://jateng.bpk.go.id/lhp-lkpd/

Table 1 shows that Banyumas Regency from 2016-2021 continues to obtain "Unqualified" in preparing financial reports which indicates that the financial reports are considered good or reasonable. However, what is different from year to year is how Banyumas Regency continues to follow up on notes in financial reports which in this case are the responsibility of the Banyumas Regency Regional Finance and Assets Agency (BKAD) as the General Treasurer of Banyumas Regency. Continuous improvements in the preparation of financial reports prove that BKAD is capable of implementing the accounting standards set by the government. With these improvements, the value of the information conveyed will certainly improve.

To maintain the value of the information, it is necessary to consider several factors, namely human resources. Human resources are an important element in the sustainability of an organization or agency, including in the implementation of activities, in this case, namely local government financial reporting (Armando, 2013). If human resources have good quality, the

value of financial statement information will also be good. Shinta & Darti (2021) also said that the better the quality of human resources, the more effective the information conveyed to the public. It is the quality of these human resources that has a positive influence on the value of local government financial reporting information. In addition to the existence of good quality human resources in carrying out financial reporting, these human resources are certainly assisted by information technology in their implementation (Setyaningrum *et al.,* 2020). The execution of a task will be easier if using technology both in data input and delivery of data that is already in the form of information, moreover the increasing volume of government financial transactions also shows an increasingly large quantity and increasingly complex and complex quality (Pujiswara, 2014). The increase in the volume of transactions that are getting bigger and more complex must certainly be followed by an increase in the ability to manage government finances. For this reason, local governments are obliged to develop and utilize advances in information technology to increase their ability to manage regional finances and distribute regional financial information to public services. The existence of information technology is expected to assist in the financial reporting process in conveying information so that it can produce reliable and timely financial reports Dewi *et al*., (2022). This also agrees with Shinta & Darti (2021) who stated that if this information technology is used properly, the value of the financial reporting information conveyed will be more effective.

Another factor that affects the value of local government financial reporting information is accounting internal control. This is also one of the factors in the record of public opinion in financial statements. The accounting system is needed to become internal control in the accounting process. According to PP No. 60 Tahun 2008 concerning the Government's Internal Control System explains that accounting internal control functions to regulate accounting techniques such as changes in the accounting system approach and recording procedures, documents and forms used, authorization functions for internal control purposes, reports and supervision. Opinion on the Banyumas Regency Financial Statements in 2019 did receive an Unqualified Opinion, however, there were several deficiencies that were noted, namely weaknesses in the internal control system that occurred at the Regional Financial Board. The existence of this record is certainly an additional task to improve the existing internal control system to make it better. If internal accounting controls are carried out properly, this will increase the value of local government financial reporting information (Suryani *et al*., 2022). BKAD also improved the record by obtaining the Unqualified Opinion title with no records of weaknesses in the internal control system in the Banyumas District Government Financial Report from 2020-2021. Of course this is a positive thing that can increase public confidence in the value of the information submitted by government financial reports. The existence of an internal control system related to financial reports is a process designed to provide adequate assurance of the reliability of financial reports (Yusuf & Kanji, 2020). This is evidenced by several previous studies which showed inconsistent results regarding the factors that have an influence on the value of local government financial reporting information.

Shinta & Darti (2021) conducted research on the effect of the quality of human resources on the information value of local government financial reporting in Bengkulu City and this research proves that the quality of human resources has a positive effect on the information value of financial reporting. This is also in line with research conducted by Wati (2017) and Riyadi & Fitriani, (2021) that the quality of human resources has a significant effect

on the information value of financial reporting. However, this research is not in line with Putri (2017) that the quality of human resources has no significant effect on the value of financial reporting information. Likewise the research conducted by Kusuma *et al.*, (2021) which suggests that human resource competence does not affect the value of financial reporting information.

Shinta & Darti (2021) and Wati (2017) also examined the variable use of information technology on the information value of local government financial reporting which resulted that the use of information technology had a significant positive effect on the information value of local government financial reporting. This finding is not in line with research by Putri (2017), Sandanafu & Situmeang (2018), and Suryani *et al.*, (2022) which argue that the use of information technology has no significant effect on the information value of local government financial reporting. It is different with accounting internal control, where Shinta & Darti (2021), Sandanafu & Situmeang (2018), and Dewi & Rini (2018) explain that accounting internal control has a significant positive influence on the information value of local government financial reporting, while Suryani *et al.*, (2022) showed that accounting internal control had an effect but not significantly on the information value of local government financial reporting and Dewi *et al.*, (2022) explained that the internal control system had no effect on the quality of financial reports as the value of financial reporting information.

There is no research that proves what factors can affect the value of local government financial reporting information with empirical studies at BKAD Banyumas Regency, it is necessary to conduct research on this matter based on information obtained from Banyumas district BKAD employees. The purpose of this study was to determine the effect of the quality of human resources, the use of information technology, and internal accounting controls on the value of local government financial reporting information.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The research uses two theoretical foundations, namely agency theory and compliance theory. Agency theory is known as an agency relationship which is a contract in which one person or more (principal) orders another person (agent) to perform a service on behalf of the principal and authorizes the agent to make the best decision for the principal (Jensen & Mekling, 1976.). Agency theory seeks to answer agency problems that occur when parties working together have different goals and division of labor. Then, the compliance theory was coined by Stanley Milgram, 1936. In this theory it is explained about a condition in which a person obeys the orders or rules that have been set. Compliance theory has been studied in the social sciences, especially in the fields of psychology and sociology which emphasize more on the importance of the socialization process in influencing an individual's compliance behavior. There are two basic perspectives in sociological literacy regarding legal compliance, namely instrumental and normative (Rosalin, 2011). The instrumental perspective assumes that the individual as a whole is driven by self-interest and that responses to changes are related to behavior. The normative perspective relates to people's perceptions as moral and against their personal interests (Rosalin, 2011).

Information can provide benefits for users, including in decision making. Of course, this information must have the value needed, especially in the presentation of financial statements. This is because, if the financial statements presented are reliable or free from misleading

notions, it will make it easier for users to understand the financial statements that have been presented in a timely manner. It is the same as what was conveyed by Wahyono (2004) that in producing valuable information, it involves two main elements, namely the information produced and the resources that produce it. Before achieving a reliable and timely presentation of financial statements, it is necessary to have qualified human resources in managing financial information. The existence of self-quality possessed by human resources, especially in the field of accounting, will make it easier for them to carry out their responsibilities in financial management and then present it in the form of financial reports in the local government, both related to accounting or accounting systems, in other words, the better the quality human self the better the information generated (Prasetya, 2017). The benefits of having quality human resources working in local government will certainly help local governments to produce quality information value so that the information is relevant when used for making a decision (Delanno & Deviani, 2013). In addition, quality resources will save time for processing financial reports so that the delivery is also faster which can be used by information users. This is in accordance with Mardiasmo (2018) the faster the time for presentation of financial statements, the better it is for decision making.

One of the benefits of agency theory is how individuals who work as civil servants are required to carry out their duties as agents in order to be able to carry out the obligations that have been given by the principal, namely the public to be able to manage and report it to the public where in the process it overrides individual interests and avoids information asymmetry. This is also related to the theory of compliance, namely that someone in carrying out their duties is required to carry out their duties in accordance with applicable regulations. In the case of Financial Reporting where in the preparation of financial reports there are provisions contained in concerning Government Accounting Standards. Indirectly, qualified human resources are needed who understand the preparation of financial reports in accordance with applicable regulations so as to produce quality information.

Previous empirical studies conducted by Darwin *et al*., (2020) and Suryani et al (2022) showed the result that the quality of human resources has a significant positive effect on the information value of local government financial reporting. Therefore, local governments need quality human resources, so that the government can present good financial reports to the public as transparency because government financial reports are public accountability where the public can also access them. Based on this explanation, the hypothesis is formulated as follows :

H1: the quality of human resources has a significant positive effect on the value of financial reporting information

Government Regulation Number 65 of 2010 concerning Regional Financial Information Systems explains that the Government and Regional Governments have an obligation to develop and utilize advances in information technology to increase their ability to manage regional finances, and distribute Regional Financial Information to the public as a public service. The use of technology in financial management and presentation of financial reports as well as making the most of this technology can reduce errors in processing information so that the value of the information conveyed in financial reports will be better. It can be compared if human resources do not utilize information technology by utilizing information technology, the results will be different. This is because in manual work there can be greater human error

compared to work using information technology because it already includes an integrated system (Rifandi, 2018). The use of information technology can also reduce errors that occur. Another benefit offered when using information technology in carrying out tasks is the speed in processing information starting from data processing until the data becomes information which will continue to increase the value of the information produced (Tandirerun *et al,* 2023). What's more, from year to year the government manages a lot of complex data which if it were done without the help of technology would certainly take quite a long time and of course the results would be irrelevant if it exceeded the required time limit (Rahmayuni & Pinem 2020). Likewise, in submitting financial report information, technology also requires technology, namely by utilizing websites or government sites that will make it easier for the wider community to find information about government such as performance, programs and new policies related to related government agencies. It can be said that utilizing information technology can produce significant information value both in its management and in the final results.

This explanation is also related to agency theory where the financial reporting submitted is expected to be transparent to the public as the principal so that there is no information asymmetry between the agent and the principal with the use of information technology both in preparation and reporting. Of course the government's obligation as an agent in the use of information technology is also regulated in PP no. 65 of 2010 so that financial preparation and reporting can be carried out more easily with the help of technology, which is in accordance with the compliance theory. Djawang *et al*., (2019) also stated that the use of information technology (IT) can improve performance and enable various activities to be carried out quickly, precisely, and accurately, so that in the end it will increase work productivity. This statement is also in line with the research by Wati (2017) and Riyadi and Fitriani (2021) which argues that the use of information technology has a significant effect on local government financial reporting, which means that the better the use of information technology in utilizing it, the better the value of the resulting financial report information. based on technology and its delivery. Based on this explanation, the hypothesis can be formulated as follows :

H2: the use of information technology has a significant positive effect on the value of financial reporting information

Government Regulation Number 60 of 2008 concerning Internal Control explains that the Internal Control System is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliability of reporting finance, safeguarding state assets, and compliance with laws and regulations. In financial reporting, the accounting internal control system is an integral part of the accounting information system. Without the support of an adequate accounting internal control system, the accounting information system will not be able to produce reliable information for decision making (Pratiwi *et al.,* 2022). Not only that, the accounting internal control system that is applied to the accounting information system has several benefits, namely to prevent and keep things that are not desirable and can be used to evaluate inaccuracies and ineffectiveness in producing information for financial reporting (Ge, 2015). Without internal control in an accounting process, the resulting accounting information is not optimal, where this control has a significant influence on the results of the information (Ojo & Marcelus, 2021).

This research is related to agency theory, namely how the government as an agent can carry out the mandate given properly through the existence of a control system in financial reporting so that the resulting information can be of high quality. Implementation of PP No. 60 of 2008 concerning the Internal Control System in financial reporting is compliance carried out by ASN by implementing control in accordance with applicable regulations where this is in accordance with compliance theory. This is in line with research conducted by Sandanafu and Situmeang (2018) and Dewi and Rini (2018) that accounting internal control has a significant positive effect on the information value of local government financial reporting, which means that the better accounting internal control is used in the preparation and presentation of financial reports , the better the financial statements produced. Based on this explanation, the hypothesis can be formulated as follows :

H3: Accounting internal control has a significant positive effect on the value of financial reporting information

RESEARCH METHOD

This research is a quantitative primary data study with data collection methods using questionnaires and data collection techniques using total sample techniques. This research was conducted at the Regional Financial and Asset Management Agency in Banyumas Regency with a population of 42 respondents, which is the total ASN working at BKAD, and using a non-probability sampling technique using a total sample. The research instrument testing was tested using validity and reliability tests. The analysis technique used in this study is multiple linear regression analysis. The following presents the regression equation from this study :

$$NIPK = a + ß_1 SDM + ß_2 PTI + ß_3 PIA + e$$

Information :
NIPK = Value of Financial Reporting Information
a = Constant *(Intercept)*
ß = Regression Coefficient
$ß_1$ = Regression Coefficient of Human Resource Quality
$ß_2$ = Regression Coefficient of Information Technology Use
$ß_3$ = Regression Coefficient of Accounting Internal Control
SDM = Quality of Human Resources
PTI = Use of Information Technology
PIA = Accounting Internal Control
e = Residual Value

In addition, a good regression model must pass the classical assumption test which consists of a test for normality, multicollinearity, and heteroscedasticity which is intended to determine the distribution of data, there are no signs of multicollinearity/heteroscedasticity in the data (Ghozali, 2018).

RESULTS AND DISCUSSION

In testing the research instrument using a validity test used to measure the level of validity of an indicator in the form of a questionnaire. Based on the calculations, it shows that

the quality of human resources, the use of information technology, and accounting internal control are valid (Ghozali, 2018). This is because r count > r table with r table of 0.304.

Table 2. Validity Test

Variable	Statement	r count	sign	r table
NI	1	0,683	>	0,304
	2	0,903	>	0,304
	3	0,82	>	0,304
	4	0,769	>	0,304
	5	0,658	>	0,304
	6	0,803	>	0,304
	7	0,746	>	0,304
	8	0,754	>	0,304
SDM	1	0,606	>	0,304
	2	0,675	>	0,304
	3	0,609	>	0,304
	4	0,692	>	0,304
	5	0,724	>	0,304
	6	0,593	>	0,304
	7	0,53	>	0,304
	8	0,542	>	0,304
PTI	1	0,556	>	0,304
	2	0,719	>	0,304
	3	0,731	>	0,304
	4	0,732	>	0,304
	5	0,836	>	0,304
	6	0,722	>	0,304
	7	0,455	>	0,304
PIA	1	0,745	>	0,304
	2	0,578	>	0,304
	3	0,698	>	0,304
	4	0,712	>	0,304
	5	0,419	>	0,304
	6	0,582	>	0,304
	7	0,731	>	0,304
	8	0,578	>	0,304
	9	0,563	>	0,304
	10	0,517	>	0,304

Source : SPSS, 2023

A questionnaire is said to be reliable if Cronbach alpha > 0.7 means the questionnaire is declared reliable. The results of the reliability test show that the quality of human resources, the use of information technology, and accounting internal control are reliable (Ghozali, 2018). It is known that the Cronbach alpha quality of human resources is 0.766, the use of information technology is 0.760, accounting internal control is 0.800, and the value of information is 0.897 where these results are greater than 0.7 so that it can be said that the statements on each questionnaire are said to be reliable.

Table 3. Classic Assumption Test

Test	Condition		Result	Information
Normality	> 0,05		0,139	Normally distributed
Multicollinearity	tolerance value > 0,1 & VIF < 10	SDM	= TF (0,617) & VIF (1,622)	No multicollinearity
		PTI	= TF (0,535) & VIF (1,870)	No multicollinearity
		PIA	= TF (0,631) & VIF (1,585)	No multicollinearity
Heteroscedasticity	sig > 0,05	SDM	= sig 0,272	No heteroscedasticity
		PTI	= sig 0,944	No heteroscedasticity
		PIA	= sig 0,933	No heteroscedasticity

Source : SPSS data processing, 2023

Table 3 shows that the normality test results are 0.139 which indicates that the data in the study are normally distributed. Then all research variables have a tolerance value of > 0.1 & VIF < 10 so that multicollinearity does not occur. The heteroscedasticity assumption test is used to determine whether the residual has a homogeneous variance or not. Testing the assumptions in this study is seen through the Glejser test. Based on table 2, the Glejser test shows that the probability value is greater than the significance level (α = 5 percent or 0.05). Thus the assumption of no heteroscedasticity in the model is fulfilled (Ghozali, 2018).

Table 4. Results of Multiple Linear Regression Analysis

Variabel	Regression Coefficient	Regression Coefficient Standard	t hitung	Sig.
SDM	0,242	0,264	2,328	0,025
PTI	0,551	0,474	3,885	0,00
PIA	0,225	0,242	2,154	0,038
Constant	0,732			
Adjusted R Square	0,674			
F count	29,231	F table	3,238	
t table	1,68595			

Source : SPSS data processing, 2023

Table 4 shows that the F test result is 29.231 which is more than F table 3.238 so it can be said that the research model is feasible to use (Suliyanto, 2011). Then, the t-test of each variable also shows that the first hypothesis, second hypothesis, and third hypothesis are

statistically accepted which states that the quality of human resources, the use of information technology, and internal control of accounting have a significant positive effect on the value of financial reporting information.

The results of this study indicate that the regression coefficient of the variable quality of human resources is 0.242 and a positive t value is 2.328 with a significance value of 0.025 meaning that the variable quality of human resources has a significant positive effect on the variable value of financial reporting information with empirical studies at BKAD Banyumas Regency. In addition, the results show that the first hypothesis (H1) is accepted. The positive influence between these variables means that if the quality of human resources within is continuously improved, then the value of the resulting information will also be getting better. The influence of the results of this study with agency theory and compliance theory is that there are different interests from various parties, but these differences do not prevent creating an interest that will be used together. This is also supported by the compliance theory in which in this case human resources carry out their duties to the fullest which prioritizes public interests over personal interests. The results of this study are in line with several previous studies. Suryani *et al.*, (2022) & Sandria *et al.*, (2021) who stated that the quality of human resources has a positive and significant effect on the information value of local government financial reporting, namely in the Indra Hilir and Suliki areas.

The results of this study indicate that the regression coefficient of the variable using information technology is 0.551 and a positive t value is 3.885 with a significance value of 0.000, meaning that the variable using information technology has a significant positive effect on the variable value of financial reporting information with empirical studies at BKAD Banyumas Regency. In addition, the results show that the second hypothesis (H2) is accepted. The positive influence between these variables means that if the use of information technology is increasing (effective at the time of use), then the value of the resulting information will also be getting better. This is because the progress of the times causes every human resource to use information technology both in terms of keeping up with the times or to make it easier for human resources to carry out a job. Therefore, if information technology is used properly, the work produced will also be good and effective. The results of this study also have a compliance effect where the government has regulated the use of information technology for regional financial accounting systems, namely PP No. 65 of 2010 with the aim of facilitating transaction processing which continues to increase from year to year. The results of this study are in line with several previous studies. Sandria *et al.*, (2021), & Rahmayuni & Pinem (2020) who stated that the use of information technology had a positive and significant effect on the information value of local government financial reporting in Suliki District.

The results of this study indicate that the regression coefficient of the accounting internal control variable is 0.225 and a positive t value is 2.154 with a significance value of 0.038, meaning that the accounting internal control variable has a significant positive effect on the variable value of financial reporting information with empirical studies at BKAD Banyumas Regency. In addition, the results show that the third hypothesis (H3) is accepted. The positive influence between these variables means that if the accounting internal control is getting better, then the value of the resulting information will also be getting better. because there has been control during the financial reporting process. This internal control is meant in the context

of how an employee is able to control an activity so that it goes according to plan. The results of this study also have an influence on compliance where the government has regulated internal control within the government through PP No. 60 of 2008 with the aim of giving confidence to leaders or employees about achieving organizational goals if implementing internal controls. The results of this study are in line with several previous studies. Darwin et al., (2020) & Sandria *et al.*, (2021) who stated that internal control had a positive and significant effect on the information value of local government financial reporting in Suliki District.

CONCLUSION

The quality of human resources, the use of information technology, and accounting internal control have a significant positive effect on the value of local government financial reporting information with empirical studies of Regional Financial Institutions and Assets in Banyumas Regency. This is in line with the research of Darwin et al., (2020), Sandria *et al.*, (2021), Rahmayuni & Pinem (2020) & Suryani *et al.*, (2022), although indeed from some of these studies there were some results which showed no significant positive effect.

The implications of this research are 1) BKAD as General Treasurer of Banyumas Regency can improve the quality of human resources by conducting training for BKAD employees to improve the quality of each employee. In addition, the quality of sources taking into account the existence of work experience that is in accordance with the placement of work positions in BKAD so that the quality assessed by aspects of education, training and experience can obtain good results 2) there is an improvement in internal accounting control by implementing a written code of ethics on office; improvements in risk assessment either in overall risk analysis or in risk management to reduce existing risk violations; improvements in information and communication where information and communication is carried out openly to the public, partners, and apprentice supervisors so that suggestions and input can be conveyed and improvements in monitoring, namely monitoring in auditing financial reports which can be carried out suddenly (unspecified time) so that can find out whether the financial statements have been implemented properly or not.

Next, there are several suggestions that can be used for further research, namely 1) the addition of new variables that have never been studied so that we can determine the effect of other factors that can affect the value of financial reporting information; 2) there is an expansion of the research location which is not only carried out at the BKAD of Banyumas Regency as an example of the inspectorate as a financial supervisory institution; 3) the use of other proxies, namely relevant, reliable, comparable, and understandable in assessing the value of regional government financial reporting information which does not only use assistance and timeliness; and 4) There is an additional research method in data acquisition, namely using interviews.

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