

Competence of Human Resources, The Benefits of Information Technology on Value of Financial Reporting in Indonesia

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Abstract

The purpose of this study is an attempt to explain, but tested empirically, competency of human resources, the benefits of technology to the value of financial reporting in Indonesia (relevance, accuracy, and verifiability) to develop a theoretical framework as the basis for the hypothesis as an answer to the research question, namely, the extent to which: (1) the influence of human resource competencies (2) the effect of technological benefits of human resources and (3) the effect of financial reporting. This study will be used in the test with $\alpha = 0.05$ to test each hypothesis proposed. This study is scheduled to be performed on the 54 sectors in the neighborhood Provincial Government in Indonesia. Also described in this paper is the research methodology used.

Keywords: competency, human resources, benefits information technology, value, financial reporting

1. Background

The role of human resources in an organization has a position that is critical to the sustainability of the institution. Because no matter how complete and modern working equipment owned by the institution without any human power will not work to produce goods or services in accordance with the objectives to be achieved. However, these resources will not contribute to optimal when the performance (performance) is owned by lower-level officials. Anticipating global challenges, human resource development of the state apparatus needs to comply with the standards of international competence (world class).

The figure of the future officers to be professional appearance while adhering to legal, rational, innovative, high integrity and ethics in public administration in providing services to the public. Increased professionalism apparatus should be supported with high integrity, to seek terlembagakannya following characteristics: (a) has a high commitment to the struggle for the ideals and objectives of the state, (b) have the competencies required in the task management service and public policy, (c) capable of performing the task with skilled, creative, and innovative, (d) the work is based on the nature of the discipline and professional ethics, (e) having any attitude of responsiveness and accountability (accountability), (f) has a degree of autonomy that is full of a sense of responsibility responsible for making and implementing decisions within their authority, and (g) to maximize efficiency, quality, and productivity (Nlustopadidjaja, 2002: 6).

Theoretically, employee competencies can be seen from the knowledge, skills, and attitude (KSA). According to Hersey and Blanchard (1993) in Salam (2005: 5) states, It is generally agreed that there at least three of the skills necessary for carrying out the process of management: technical, human and conceptual. Therefore an employee to be part of the management process must have the third competency, namely technical competence, competence in human relations and conceptual competence.

Competency of individual employees should be able to support the implementation of the strategy of the organization and be able to support any changes to management. In other words, competence of the individual can support the work system based team (Rudana, 2008: 7).

Another aspect to note is the ability of the organization's human resources to operate and maintain the system to function optimally and sustainably. Capabilities and high system reliability in the long run be less influential when the human resource capacity within the organization is not improved. Specifically that the expertise, technical capabilities and qualities of good personnel to the expertise of civil servants, among others: (1) Has experience in accordance with the duties and functions; (2) Have a qualified civil servants can be viewed from three main elements, namely: in-depth knowledge in their field; (3) Have a clear insight; (4) Ethical. For technical capabilities, among other civil servants must understand the tasks in their field. As for the qualities of good employees, among others, should have high discipline, honest, patient, manaruh interest, open, objective, good at communicating, always ready and trained (Rudana, 2008: 7).

The phenomenon can be observed in the development of the public sector today is the strengthening demand the implementation of public accountability by public sector organizations, such as central and local governments, government work units, departments and state agencies lembaga. The demands of public sector accountability associated with the need for transparency and provision of information to the public in order to meet the public's right (Mardiasmo, 2002: 61). Greater demands on the implementation of public accountability implications for the management of the public sector to provide information to the public, one of which is the accounting information in the form of financial statements. Nonetheless, the financial information is not an end goal of public sector accounting. Financial information serves to provide a basis for decision making.

Accounting information is a tool to implement effective public sector accountability, not an end in the public sector itself (Mardiasmo, 2002: 67) management accounting information system has three main objectives, namely (1) to provide information that is used in the calculation of the cost of services, products and other desired destination management, (2) to provide information that is used in the planning, control, evaluation, and continuous improvement, and (3) to provide information that is useful in decision making (Hansen, 2000 in Maharsi, 2000: 4).

From the phenomenon above, indicates that the competence of human resources professionals are needed in the completion of the financial statements on time. It is also strongly associated with the control of the use of information technology. The information required by the parties concerned can be useful when presented accurately and precisely when it is needed by users of financial statements, but the information is no longer useful if it is not presented accurately and timely. The value of the timeliness of financial reporting is an important factor for the benefit of the financial statements (Givoly and Palmon, 1982, in Rachmawati, 2008: 9).

2. Review of Literature

2.1. Competence of Human Resources.

Competence can be interpreted as a fundamental characteristics of a person who directly influence, or be able to predict, very good performance. In other words, competence is what the outstanding performers do more often in more situations with better results than what the average performers (Rudana, 2008: 7). There are various definitions of competence. But the definition that is often used is the number of underlying characteristics of the individual to achieve superior performance. Here are some references relating to the definition of competence (Rudana, 2008: 7)

- a) Competence refer to knowledge, skills and abilities which can be demonstrated, which is done with a certain standard. Competence can be observed an behavior action that requires a combination of these three aspect. Competency is demonstrated in the context of the work and is influenced by organizational culture and work environment. In other words, competence includes a combination of knowledge, skills and abilities required to perform a job or function in a work setting (JGN Consulting Denver. USA).
- b) Competence consists of knowledge, expertise and consistent application of both to achieve the required performance standards dalam work (Competency Standards Body Canberra 1994).
- c) Competence is a model that identifies the skills, knowledge and characteristics needed to do a job (AD Lucia & R. Lepsinger / Preface xiii)."

The third definition of the above it can be formulated that competence is defined as the ability of a person who can be observed include the above knowledge, skills and attitudes (KSA) in completing a job or task in accordance with the performance standards set (Rudana, 2008: 8). While (Muins, 2000: 40) states that there are three types of competence, namely: profession competence, individual competence and social competence. Professional competence is the ability to master the skills / expertise in a particular field, so that labor and working properly, quickly organized and responsible. Individual competencies is an ability that is directed at labor excellence, good mastery of science and technology (science and technology) as well as the competitiveness of its ability. Social competence is an ability that is directed to the ability of labor to adjust to the environment, so as to actualize himself in society and work environment.

Competence standards can be prioritized on the knowledge, skills and attitudes, both hard and soft competencies. Soft / generic competencies according to Spencer (1993) in Maarif, (2003: 16), includes five competency groups, namely:

- a) Ability to plan and implement (motivation for achievement, attention to task clarity, accuracy and quality of work, proactive and ability to find and use information).
- b) Ability to serve (empathy, customer oriented).
- c) Leadership ability (ability to develop others, the ability to direct teamwork, ability to lead a group).
- d) The ability to think (think analysis, conceptual thinking, technical expertise / professional / managerial).
- e) The ability to be an adult (the ability to control themselves, flexibility, commitment to the organization).

Competence is defined as the personal aspects of a worker who allows him to achieve superior performance. Personal aspects of this, including the nature, motives, system of values, attitudes, knowledge, and skills. Competencies scan direct behavior. While the lake behavior will result in performance (LOMA Competency Dictionary, 1998 in Lasmahadi, 2002: 21). In the world of work competence is indispensable if the potential that already exists can be developed.

2.2. Utilization of Information Technology

Technology is computer hardware that is used to assist the activity of the input, processing, and output the information systems, computer software which consists of instructions that have been programmed to control and coordinate the work of computer hardware, data storage technology, telecommunications technology that allows the managers communicating from one place to another. Widely used technology organizations to provide

information for internal and external users in decision making. The technology used to produce the information referred to information technology (Hussein, 2000: 47). Information technology as a combination of computer and telecommunications technology with other technologies such as hardware, software, databases, network technology, and other telecommunications equipment (Maharsi, 2000: 3). Use of information technology by Thomson et al. (1991) in (Tjhai, 2003: 3) the benefits expected by the users of information systems in performing their duties or behavior in the use of technology at the time of doing the job. These factors, among others, human behavior in organizations, the use of quantitative methods and also the use of computers as a tool (Sutabri, 2004: 15). Human behavior in organizations need to be considered in the preparation of the system as a system it is impossible to walk without human. Psychological factors of employees, both of which carry the data in the system, as well as those who receive the output of the process need to be considered. Psychological factors are important because if there is dissatisfaction would impede the passage of the system application (Kesuma, 2008: 23).

2.3. Value of Financial Reporting Information

The value of information is affected by the quality of information that is attached to the information. Qualities useful information is relevant, accurate, timely, concise, clear, quantifiable, and consistent. When these qualities are not adequately addressed in the information presented, then the information users might be making decisions that are not effective (Wilkinson et al., 2000: 18). Qualitative characteristics of accounting information will distinguish more useful information (better) with less usable information (inferior) for its users. According to Statement of Financial Accounting (SFAC) 2 qualitative characteristics of accounting information is as follows (Santoso, 2007: 75):

1. **Relevance.** To be relevant, should be able to push the accounting information to make a decision to be different. If the information is not pushing to make the decision to be different, this hat is called irrelevant, even meaningless. There are three main characteristics of the information that is relevant, namely:
 - a) Timeliness (timeliness), which is information that is ready to use the user before losing meaning and capacity in decision-making;
 - b) Predictive value (predictive value), which information can help users in making predictions about the outcome of events past, present and future; Feedback, namely the quality of information that enables the user can confirm the expectations that have occurred in the past.
2. **Reliability.** The point is, the quality of information that is guaranteed free of errors and irregularities or biased and have properly assessed and presented in accordance with its objectives. Reliable has three main characteristics:
 - a) Can be checked (verivability), accounting measurements can be assessed by its ability to assure that whether the information presented is based on a particular method gives results that long if verified by the same method by an independent party.
 - b) Honesty presentation (representation faithfulness), namely the lack of compatibility between the figures and descriptions of accounting and its sources.
 - c) Neutrality, neutral accounting information intended for the general needs of the users and regardless of assumptions about the specific needs and desires of the user certain specific information.
3. **Comparability,** accounting information which can be compared to present the similarities and differences that arise from the basic similarities and differences in the company and transaction basis and not solely from differences in accounting treatment.
4. **Consistency,** the uniformity in the determination of accounting policies and procedures do not change from period to period.

2.4. Government Financial Reporting.

Government financial reporting perundang-undangan held under the rules governing government finances, among others (Regulation No. 24 of 2005: 105):

- a) Budget Outcome Reports / D, presents an overview of sources, allocation, and use of economic resources that are managed by the central government / local, which illustrates the comparison between the budget and its realization in the reporting period.
- b) Balance sheet, the financial position of an entity's reporting of assets, liabilities, and equity on a given date.
- c) Statement of Cash Flows, cash presents information with respect to the operational activities, the non-financial assets investment, financing, and transaction nonanggaran depicting beginning balances, revenues, expenses, and cash-end balance pusatdaerah government during a certain period.
- d) Notes to the Financial Statements, includes a narrative description or details of the numbers listed in the Budget Realization Report, Balance Sheet, and Cash Flow Statement.

The financial statements are prepared to provide relevant information about the financial position and all transactions conducted by a reporting entity during the reporting period.

The objective of government financial statements according to the International Federation of Accountants Public Sector Committee (IFC-PSC) study 11 (Masmudi, 2003: 24) is:

- a) Report whether the resources diperoleh and used in accordance with the regulations (the budget).
- b) Report on whether resources are obtained and used in accordance with legal requirements and other contracts.
- c) Provide information about resource allocation and use of financial resources.
- d) Provide information about how the government or the units below to finance its activities.
- e) Provide information about the benefits of evaluating the ability of the government or units to finance its activities and obligations and commitments.
- f) Provide information about the financial condition of the government or units and changes.
- g) Provide information useful in evaluating the performance of government or unit-unitnya in terms of service costs, efficiency and achievement.

2.5. Effect of Human Resource Competencies and Values Government Financial Reporting Information

Capability, basically refers to the skill in coordinating resources and put them to productive use. Basically, management is a process of resource-utilization of organizational resources to achieve certain goals by applying management functions, such as planning, organizing, directing, and controlling (Du Brin et al., 1989: 114). To apply the double entry accrual accounting required human resources (HR) is a good understanding of accounting logic. Local government officials who deal with financial problems is not enough just to master the administration of the budget, but also must understand the characteristics of the transactions that occur and their effect on the accounts in the financial statements of government. The failure of local government human resources in understanding and applying the accounting logic errors will have an impact on the financial statements are prepared and discrepancy reports with the standards set by the government. In this case, governments generally have a limited number of human resources as well mastered accounting logic. The number of local government finance HR non-accounting background is a major obstacle today. In addition to the human factor, the inconsistency of the central government issued policies related to financial management area is also a major factor for the slow progress of regional financial accountability (Yaya, 2007: 1).

2.6. Effect of Utilization of Information Technology and Government Financial Reporting Information Value

Human Resources are the key to the application of information technology in the government organization. But the commitment of the leadership of government agencies is also very important. The purpose of the application of Information Technology is a high efficiency and responsiveness in the public service. So, the most important thing in this case is how the application of Information Technology that support the goals of efficiency and responsiveness. The technology has advanced capacity becomes useless if it is not used optimally. The main error in the application of information technology in government organizations is that the notion that the problem will be completed with the provision of hardware, new technology, or the purchase of new tooling. If the Human Resources are not being well prepared to optimize the new technology, it will lead to huge cost that have been incurred for information in information technology equipment is to be vain. There is a positive relationship between accounting information system performance, as measured by user satisfaction on the accounting information system, and information system usage by the user with the factors that influence include are: top management support, technical capabilities of the officers who carry out, user involvement, education and training users, their board of directors, the location of the department of information systems, the formalization of system development as well as the size of the organization and the level of the evolution of information systems as its moderating variable (Choe, 1996: 42). The technology factors that will affect the use of information technology includes four factors: the experience of information technology, facilities information technology, user support, integration of information technology, information technology structure and information technology competence. The use of information technology was expanded when an organization has a centralized system of internal coordination in decision-making and applying the same strategy with the expansion of inter-organizational systems (Aang and Finlay, 2001: 56).

The presence of information technology provides many benefits for companies, like being able to alleviate the complex business activities and generate information that can be trusted, relevant, timely, complete, comprehensible, and tested in the context of planning, control and management decision making.

Previous research

Research (Yadayana, 2008: 1) about the influence of the factors management capabilities to the quality of accounting information conducted at the five-star hotel in Bali. The research found that there is influence the factors that shape collective management capabilities to the quality of accounting information as much as 68.3 percent, while 31.7 percent are influenced by other variables that do not exist in this study. Other factors that are outside the model predicted, among others, are (1) technological factors and (2) the frequency factors external

audit procedures.

Research (Darmini, 2008: 13) about on the use of information technology and its impact on individual performance conducted at the rural banks in Tabanan. The study shows that the utilization of information technology and trust in technology partially positive and significant effect on the performance of the individual in BPR in Tabanan. Simultaneous use of information technology and trust in the new information technology systems that positive and significant effect on the performance of the individual in BPR in Tabanan.

Research conducted by (Anissa ', 2004: 26) regarding the timely submission of financial statements review of performance management, quality auditors, and the audit opinion, shows the company's management has the obligation to submit financial statements. The financial statements are presented accurately shows that the management sees the information contained in the financial statements is a good news (good news). Empirical Tests prove that the four variables (quality audits, opinions, auditing, profitability, and leverage) who allegedly motivate management to deliver financial statements accurately, only audit opinion that affect the timeliness of financial reporting.

Research conducted (Naim, 1999: 45) on the value of the information timely submission of financial statements: empirical analysis of regulatory information in Indonesia. Variable timeliness of completion of the preparation of the financial statements. Timeliness is important to be tested due to delay of financial statements SKPDs will hamper the preparation of the financial statements of local governments. Financial statement information becomes irrelevant if the delivery time is too late.

Research (Afandi, 2008: 42) on the factors that affect the successful implementation of accounting information systems at central government agencies in South Sumatra Province shows that the factors that influence the success of the accounting information system that includes support for the leadership, experience, training, organization size, technological knowledge by the leader and the allocation of funds was only support leaders who are most influential variables, while variables are variables that experience has no significant influence.

Research conducted by Indriasari 2008 on the effect of human resource capacity, utilization of information technology, accounting and internal control of financial reporting information on the value of the Local Government (Studies in Palembang government and Ogan Ilir) the results of this study provide new evidence that the reliability of financial reporting local governments affected by the use of information technology and accounting internal control. While the timeliness of financial reporting is influenced by the local government human resource capacity and utilization of information technology.

3.Theoretical Framework

3.1. Population and Sample

This study was conducted to gain an overview of the competence of human resources, the utilization of information technology to the value of the provincial command of financial reporting information in Indonesia, particularly in the regional work units (SKPD). The population in this study are all those who work part keuangan / piñata financial corporations sectors in the neighborhood Provincial Government in Indonesia. As for the sample in this study is the Chairman, Secretary, Treasurer, Member / Staff who work to prepare financial statements in SKPDs Department and Agency in the Provincial Government in Indonesia. Untuk determine the sample size, the variance of a population can be calculated and used together with other limitations such as money, time, energy and the desired degree of confidence that the researchers used the following formula (Suparmoko, 1991):

N = The number of members in the population

Z = area under the normal curve

p = proportion

d = degree of deviation

3.2. Validity and Reliability Test

3.2.1 Test of Validity

Validity test is done to show the extent to which measurement tool that can be used to measure to what is to be measured or the extent to which precise measurement tool to the point of measurement. With a validity test, if the test results meaningful valid then the calculation and analysis of the data will also be interpreted valid or recognized truth and trustworthy. Validity test shows that size really gauge what will be measured. So it can be said the higher the validity of a test tool, the test tool is increasingly on the target, or even indicate what should be measured. A test can be said to have high validity if the test run the measuring function, or provide measurement results in accordance with the meaning dann purpose of the test. Item-total correlation is consistency between the scores of items with an overall score that can be seen from the magnitude of the correlation coefficient between each item with an overall score, which in this study using correlation coefficient Rank - Spearman because the scale of measurement in this study is the ordinal scale.

3.2.2 Test of Reliability

Reliability test means the level of reliability of a measurement result. Measurements that have high reliability, which is the measurement that can provide reliable measurement result (reliable). Reliability is one of the main character trait or a good measurement instrument. Sometimes referred to as reliability reliability, dependability, regularity, consistency, stability, and so on, but the main idea in the concept of reliability is the extent to which the results of a measurement can be trusted, meaning the extent to which scores are free of measurement results of the measurement error (measurement error). High and low reliability, empirically demonstrated by a number called the coefficient of reliability. There are several methods that can be used in determining the level of internal reliability of a measuring instrument, such as: Spearman-Brown formula; Flanagan formula; Rulon formula; Formula K-R (Kuder and Richardson);

4. Results and Discussion

4.1. Statistik Sample Description Based Agencies

Characteristics of the sample according to agencies within the Government of the Province of Indonesia, shows that the youngest age of respondents was 22 years old and the oldest was 56 years, and a number of the most dominant is an employee at the age of 41-50 years as many as 21 people (40.4%), and employees aged 31-40 years as many as 21 people (40.4%). The number of male and female respondents almost as much, ie 29 men and 23 women. Educational background of the respondents mostly S1 (32 respondents, or by 61.5%), the rest S2, D3, and SMA respectively 7, 2, and 11 respondents. Respondents working lives are dominated by the employees who work more than 20 years (34.6%).

Conclusions

Competency of human resources significantly affect the value of the government's financial reporting information. This means that the first hypothesis states that there are significant human resource competencies to the value of the government's financial reporting information hipotesis proven and acceptable. evidenced by the results of the regression analysis states that the value of the variable regression coefficient competency of human resources for 0198 and the value of t-test = 5.677, while the significant value of 0000 is smaller than the significance level α of 0.05. Value coefficient and the t-test using α level of 0.05. Utilization of information technology significantly affect the value of the government's financial reporting information. This means that the second hypothesis which states that there are significant use of information technology to the value of government financial reporting information proven and acceptable hypothesis, evidenced by the results of the regression analysis states that the value of the variable regression coefficient utilization of information technology (b1) is equal to 0.639 and the value of t-test = 7.362, while the significant value of 0000 is smaller than the significance level α of 0.05. Value coefficient and the t-test using α level of 0.05. The results of the sensitivity analysis using multiple linear regression showed that the value of the government's financial reporting information in the accounting / financial administration Unit (SKPD) in the Provincial Government in Indonesia, more comes from the contribution of information technology utilization factor compared to the competency of human resources, the results of the regression analysis, visible value koefisien competency of human resources for 0198, the value of t-test = 5.677, whereas a significant value. of 0000, while for the variable utilization of information technology obtained regression coefficient of 0.639, t-test value of 7.362 with a significance level of 0.000.

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