THE INFLUENCE OF HUMAN RESOURCE COMPETENCE, INFORMATION TECHNOLOGY USE AND DATA RECONCILIATION ON QUALITY OF FINANCIAL STATEMENTS OF WORK UNITS IN THE MINISTRY OF RELIGIOUS AFFAIRS PARTNER OF STATE TREASURY SERVICE OFFICE IN TEBING TINGGI

Siti Rahmayani, Fachruddin, Fahmi Natigor
Universitas Sumatera Utara
rahmauza@gmail.com

ABSTRACT

The objective of the research was to analyze simultaneously and partially the influence human resource competency, information technology use and data reconciliation on quality of the financial statements of the work units in the Ministry of Religious Affairs, a partner of SKPPN (State Treasury Service Office) in Tebing Tinggi. The population was 74 administrators of the financial statements consisting of PPK and computer data recorder in the work units in the Ministry of Religious Affairs, a partner of KPPN in Tebing Tinggi. The samples were taken by employing census method. The research used primary data collected through questionnaires. It distributed 74 questionnaires and 72 questionnaires were returned. Multiple Regression analysis was applied as the data analysis method. The data were processed by using SPSS (Statistical Package For Social Science) version 23. The results of the research demonstrated that simultaneously, human resource competency, information technology use, and data reconciliation influenced significantly the quality of financial statements of the work units work units in the Ministry of Religious Affairs, partner of KPPN Tebing Tinggi. Partially, human resource competency, information technology use and data reconciliation had a positive and significant influence on quality of the financial statements of work units in the Ministry of Religious Affairs, partner of KPPN Tebing Tinggi.

Keywords: Quality of Financial Statement, Human Resource competency, Information Technology Use, and Data Reconciliation.

INTRODUCTION

The principle of good governance is a fundamental principle that must be applied in all countries in the world including Indonesia. In order to create good governance, system and institutional reinforcement is required under applicable laws and regulations. Government Regulation Number 71 of 2010 on Government Accounting Standards states that financial statements are prepared to provide relevant information on the financial position and all transactions conducted by a reporting entity during one reporting period. Government financial reporting provides useful information for users in assessing accountability and making good decisions on economic, social, and political decisions.

Regulation of the Minister of Finance of the Republic of Indonesia No. 222 / PMK.05 / 2016 Concerning Amendment to Regulation of the Minister of Finance No.177 / PMK.05 / 2015 on Guidelines for the Preparation and Submission of Financial Statements of State Ministries /
Institutions stating the Financial Statements of State Ministries / Institutions (LKKL) which is used as a financial account of the Ministry / Institution includes the Budget Realization Report (LRA), Balance Sheet, Operational Report (LO), Statement of Changes in Equity (LPE), and Notes to the Financial Statements (CaLK) accompanied by Statements Pastored signed by the Supervisory Apparatus Internal Government (APIP), and Responsibility Statement signed by the Minister / Head of Institution as Budget User and prepared in accordance with Government Accounting Standards and Central Government Accounting and Reporting System.

The quality of ministry / institution financial reports can be identified through opinion on the financial statements of ministries / institutions provided by the Supreme Audit Board of the Republic of Indonesia (BPK RI). Since the opinion of the Government Financial Statements is based on considerations: (a) Conformity with Government Accounting Standards, (b) Effectiveness of Internal Control; (c) Compliance with statutory provisions; and (d) Full Disclosure Based on such considerations, as set forth in Law No. 15 of 2004 on Audit of State Finance Management and Accountability, BPK RI provides four types of opinions: (a) Unqualified Opinion, (b) Fair Qualified Opinion, (c) Adverse Opinion, (d) Disclaimer Opinion.

The problems that occurred during this time led to the preparation of financial statements have not been effective. In 2016 the Ministry of Religious Affairs has received unqualified opinion (WTP) from BPK RI but in preparing the financial report of the Ministry of Religion Work Unit there are still weaknesses. This is stated in the Audit Report of BPK RI in 2016 and the subsequent audit results will affect the picture of LKKA in 2016, among others related to the human resource competency, namely the recording of unregulated stock that is unregistered inventories as of December 31, 2016, and intangible assets are not amortized. Information technology use that is Information System of Financial Report Preparation of Central Government (LKPP) and Financial Statement of Ministries / Institutions (LKKL) Year 2016 not yet integrated also PNBP Management not yet according to the rule that is directly used for operational activity and also related to tariff PNBP specified by the Ministry of Religious Affairs without approval from the Ministry of Finance. While related to data reconciliation based on the phenomenon of KPPN Tebing Tinggi data as of October 15, 2017 there are 13 Ministry of Religious Agencies that have not yet reconciled financial data should be in accordance with the PMK RI Number 210 / PMK.05 / 2013, where the data reconciliation deadline up to the signing of the BAR shall be executed no later than the date of 10 (ten) after the month ends and there is still a satker that has reconciled the data but still there is a difference with KPPN.

Some of the weaknesses in the preparation of financial statements contained in the Audit Report of BPK RI 2016 at the Ministry of Religious Affairs, as well as the above phenomenon proves that the weak human resource competency, Information technology use is not good in recording financial statements and data reconciliation implementation process not timely allegedly affect the results of government financial reports that are expected to be qualified and able to be accounted for.

**REVIEW OF LITERATURE AND HYPOTHESIS DEVELOPMENT**

**Quality of Financial Statements**

Quality by Bastian (2006) is defined as a qualitative characteristic that is characteristic of information in financial statements useful to the user. Furthermore, to define the financial statements, Masmudi (2003) explains that public sector financial reporting is, in effect, a form of government accountability to the public for the management of public funds from taxes, user charges or other transactions.
Based on Law No. 17 of 2003 on State finances, it is explained that the financial statements to be submitted by the central government and regional governments on the implementation of APBN / D include: (1) Budget Realization Report, (2) Balance Sheet, (3) Statement of Cash Flow, (4) Notes to the Financial Statements. As has been updated with the issuance of PP. (1) Statement of Budget Realization (LRA), (2) Report on Changes in the Balance of Over Budget, (3) Balance Sheet, (4) Operational Report, (5) Statement of Cash Flow, (6) Statement of Changes in Equity, and (7) Notes to the Financial Statements.

Qualitative characteristics of financial statements in accordance with Government Accounting Standards set out in Government Regulation no. 71 of 2010 are normative measures that need to be realized so that government financial reports can meet the desired quality that is relevant, reliable, comprehensible and understandable.

Human Resource Competency

Spencer & Spencer (2008) states that competence is "the basic characteristic of a person consisting of knowledge, skill and attitude with causal relationship with outstanding work performance or work effectiveness". Another definition states competence as the knowledge, skills, attitudes and behaviors that characterize successful performance in specific contexts (Carroll & McCrackin, 1998). Competence is required for employees to carry out work in accordance with the standards set, or in other words meet the quality of the expected work (Soepardi, 2012).

Human resources is one of the most important organizational elements, because human resources serve as the main supporting pillar as well as drive the organization in an effort to realize the vision and mission as well as the goals of the organization. According to Robbins (2006) The ability of human resources is as an individual capacity to perform various tasks in a particular job. Therefore, an entity must manage human resources as well as possible in order to contribute optimally in an effort to achieve organizational goals.

Information Technology Use

Information technology use is the use of computer, software / software, and other similar in an optimal manner. Information technology includes computers (mainframe, mini, micro), software (software), databases, networks (internet, intranet), electronic commerce, and other types related to technology (Wilkinson et al., 2000).

Understanding information technology according to Sutarman (2009) is a study, design, development, implementation, support or management of computer-based information systems, especially software applications and computer hardware. Government through Government Regulation no. 56 of 2005 on Information Systems participated in utilizing information technology in achieving the vision and mission of the organization. The law states that in order to follow up the implementation of the development process in line with the principles of Good Governance, the Central Government and Local Government are obliged to develop and utilize the progress of information technology to improve the ability to manage finances, and to distribute financial information to the public service.

Data Reconciliation

Preparation of Financial Statements shall use Regulation of the Minister of Finance No. 222 / PMK.05 / 2016 on Amendment to Regulation of the Minister of Finance No. 177 / PMK.05 / 2015 on Guidelines for the Preparation and Submission of Financial Statements of Ministries /
Agencies. Each Work Unit is required to conduct internal reconciliation between UAKPA and UAKPB before reconciling with external parties in this case KPPN and KPKNL. The financial statements prepared consist of Balance Sheet, Budget Realization Report, Operational Report, Statement of Changes in Equity and Notes to Financial Statement (CaLK). The financial statements are submitted and supplemented by Annual Financial Reporting Review Paper. The financial statements of all working units have been compiled relatively well, which provides records on the recording of goods, where the SIMAK BMN officer must conduct stock opname well.

Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 210 / PMK.05 / 2013 concerning Guidelines for Reconciliation in the Formulation of Financial Statements of State General Treasurer and State Ministry / institution, reconciliation is a process of matching financial transaction data processed with several different systems / sub-systems based on the same source document. The reconciliation between Accounting Unit of Budget User Authority (UAKPA) with State Service and Treasury Office (KPPN) shall be conducted every month, no later than ten working days after the end of the month. If up to that time UAKPA has not yet reconciled it will be issued Warning Letter of Financial Report Submission (SP2LK). And if up to five working days since SP2LK is published, the satker has not sent a monthly financial report (reconciliation), it will be given a sanction in the form of postponement of the issuance of Fund Disbursement Order (SP2D) on the Paying Letter of Inventory / Supplementary Money Supply (SPM UP / TUP) and Direct Payment Order (SPM LS) to treasurer. The results of this reconciliation process will then be outlined in the Reconciliation Events Report (BAR).

Based on the theoretical basis and the problem of research, the researcher develops research framework that is tested simultaneously and partially on this research with conceptual framework to be used can be described as follows:

<table>
<thead>
<tr>
<th>Independent Variables</th>
<th>Dependent Variables</th>
</tr>
</thead>
<tbody>
<tr>
<td>Human Resource Competency (X_1)</td>
<td>Quality of Financial Statement (Y)</td>
</tr>
<tr>
<td>Information Technology Use (X_2)</td>
<td></td>
</tr>
<tr>
<td>Data Reconciliation (X_3)</td>
<td></td>
</tr>
</tbody>
</table>

**Figure 3.1 Concept Framework**

**Research Hypothesis**
Based on the formula problem, theoretical basis, previous research review and concept framework, then formulated the following hypothesis:
1. Human Resource Competency, Information Technology Use, and Data Reconciliation simultaneously have a significant effect on Quality of Financial Statement at Work Unit of Ministry of Religious Affairs Partner of KPPN Tebing Tinggi.
2. Human Resource Competency partially have a positive and significant impact on Quality of Financial Statement at Work Unit of Ministry of Religious Affairs Partner of KPPN Tebing Tinggi.

3. Information Technology Use partially have a positive and significant impact on Quality of Financial Statement at Work Unit of Ministry of Religious Affairs Partner of KPPN Tebing Tinggi.

4. Reconciliation The data partially have a positive and significant impact on the Quality of Financial Statement at the Ministry of Religious Affairs Work Unit KPPN Tebing Tinggi.

RESEARCH METHODS
Types of research
This study is an analytical survey research that is a survey that aims to perform the analysis. The data used is quantitative data. The purpose of the analytic survey method is to draw conclusions and interpret the data or hypothesis testing based on the inferential statistics of Soehartono (2000).

Population and Sample Research
According Sugiyono (2010), the population is a generalization region consisting of objects / subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions. The population to be studied is the computer recording officer that is the operator of SAIBA Application and accounting / verification officer that is the commitment making official (PPK) involved in the preparation of financial statements of Accounting Authority Accounting Unit (UAKPA) level in Ministry of Religion Work Unit in KPPN Tebing Tinggi which includes Satkers at the Ministry of Religious City of Tebing Tinggi, Satker at the Ministry of Religious Affairs Serdang Bedagai District and Satker at the Ministry of Religious Affairs Deli Serdang Regency, amounting to 74 people contained in 37 Work Units. This type of research is census research that is the amount of sample is amount of population.

Data analysis method
Methods of data analysis in this study is multiple regression analysis (Multiple Regression Analysis). This research data is processed by using Statistical Package for Social Science (SPSS) version 23. This research basically test the hypothesis about the influence of human resource competency, information technology use, and data reconciliation to the quality of financial statements at work unit of ministry of religion partner of KPPN Tebing Tinggi, and the equations are as follows:

\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \]

Information:
\[ \alpha \] = Coefficient of Constants
\[ \beta_1, \beta_2, \beta_3 \] = Regression Coefficient
\[ Y \] = Quality of financial statements
\[ X_1 \] = Human resource competency
\[ X_2 \] = Information technology use
\[ X_3 \] = Data Reconciliation
\[ e \] = Error
Data Quality Test

This test is conducted to determine the level of consistency and accuracy of data collected through research instruments. If an invalid and reliable questionnaire is used, the resulting data will also not be valid and reliable (Sugiyono, 2014). This test needs to be done because the type of research data is the primary data.

Validity Test

A questionnaire is said to be valid if the question on the questionnaire is able to reveal something that will be measured by the questionnaire (Ghozali, 2013). Validity test is done by doing correlation between score question with total score variable. The significance test is done by comparing the value of \( r \) arithmetic with \( r \) table for degree of freedom (df) = \( n - 2 \), in this case \( n \) is the number of samples (Ghozali, 2013).

Here are the criteria of decision of significance test.
1. If \( r \) arithmetic > \( r \) table, the statement item is said to be valid.
2. If \( r \) arithmetic < \( r \) table, the statement item is said to be invalid

Test Reliability

Reliability test is a tool to measure a questionnaire that is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if the answer of the respondent to the question is consistent or stable over time (Ghozali, 2016). Testing the validity and reliability of the questionnaire in this study using Repeated Measure or re-measurement is done by giving the same questionnaire (question) at different times, and then see whether the respondent remains consistent with the answer. For testing its reliability used statistical test Cronbach Alpha. A construct or variable is said to be reliable if it gives a Cronbach Alpha value > 0.70 (Ghozali, 2013).

Validity Test Results

The result of validity test of research instrument has \( r \) table value with degree of freedom (df) = \( n - 2 \), in this case is the number of respondents who become the research sample. The number of respondents to test the quality of data is 30 so that df is 30 - 2 = 28 and \( \alpha = 5\% \), obtained \( r \) table = 0.3610 for df = 28 (attachment 10).

The result of validity test of instrument of research indicate that all items of question submitted on each variable is valid for use in research. because the value of \( r \) count in the Corrected Item-Total Correlation column is greater than \( r \) table (0.3610). The correlation coefficient is in the range 0.575 - 0.900 and greater than \( r \) table (0.3610), so it can be concluded that all the questions are valid.

Reliability Test Results

Reliability testing is done by Cronbach's Alpha statistical test. The results of the research instrument reliability test by looking at the value of Cronbach's Alpha. And the results obtained value of Cronbach's Alpha greater than 0.70 then the questionnaire of the study is stated reliable. Based on the test results show that the Cronbach's Alpha value of all research instruments is in the range 0.727 - 0.901 and greater than the minimum required (0.70) so that it is concluded that all the research instruments are reliable.

Classical Assumption Testing
The classical assumption test needs to be done as a requirement in the analysis so that data can be meaningful and useful. Classic assumption test used in this research is normality test, multicolonierity test, and heteroscedasticity test.

**Normality test**
Testing Data Normality aims to determine the distribution of data in variables to be used in research. Good data and feasible to be used in research is data that has a normal distribution. In the study used statistical tests to detect whether residuals are normally distributed or not (Ghazali, 2016). Test the normality of data using Kolmogorov-Smirnov Test that is by comparing the probability with a certain level of significance that is:

a. If significant value of test result > 0.05, residual value is normal.
b. If the significance of the test result is <0.05, the residual value is not normally distributed.

**Test Multicolonierity**
The multicollonearity test aims to test the correlation between independent variables. A good regression model should not be correlated between independent variables (Ghozali, 2016). The multicolonierity test was performed using Variance Inflation Factor (VIF) and tolerance. The common value used to indicate the absence of multicolonierity is that the tolerance value should be ≥ 0.10 or equal to the Variance Inflation Factor (VIF) value of each variable ≤ 10.

**Heteroscedasticity Test**
According Ghozali (2016), heterokedastisitas test aims to determine the inequality of variants from one observation residual to another observation in the regression model. If the variant of the residual one observation to another observation remains then it is called homoscedasticity, and if different it is called heterokedastisitas. Heteroskedasticity test was done by Glejser test and saw scatterplot chart pattern. Here are the heteroscedasticity decision criteria.

a. If significant value of test result > 0.05, no heteroscedasticity occurred.
b. If significant value of test result <0.05, heteroscedasticity occurs.

**Hypothesis testing**
Hypothesis test is a test of the difference between the sample value with the population or the value of the data being studied with the expectation value (hypothesis) of the researcher. Hypothesis testing in this study using coefficient of determination, F test, and t test. The statistical calculation is called statistically significant if the significant value of the test result is in the critical area: <0.05. Conversely, if the significance value of the test results is outside the critical area: > 0.05 is not statistically significant (Ghozali, 2016).

**Coefficient of Determination**
Coefficient of Determination (R2) is done to measure how far the model's ability to explain variation of dependent variable. This study uses Adjusted R2 value when evaluating which regression model is best. The decision is taken based on the Adjusted R2 number in the Summary Model table in the SPSS output multiplied by 100% to obtain the percentage of variation of the dependent variable which can be explained by the independent variables simultaneously. Basri (2011) interpreted Adjusted R2 value criteria as follows:

1. If the value of Adjusted R2 ≤ 0.10 then bad accuracy.
2. If the value of ≤ 0.10 Adjusted R2 ≤ 0.30 then low accuracy.
3. If the value of $\leq 0.10$ Adjusted $R^2 \leq 0.50$ then enough accuracy
4. If the value of Adjusted $R^2 > 0.50$ then high accuracy

**Statistical test F**

Statistical test F aims to find out whether all the independent variables included in the model have simultaneous influence on the dependent variable (Ghozali 2016). This study uses significance level ($\alpha$) 0.05 or 5%.

**Statistical Test t**

The statistical test t basically indicates how far one independent variable individually or partially can explain the variation of the dependent variable.

**DISCUSSION RESULT**

**Normality Test Results**

Normality testing was performed by Kolmogorov-Smirnov test (Ghozali, 2016). Based on normality test results as shown in table 5.7 it is known that the test statistic value of 0.074 with Asymp value. Sig. (2-tailed) is 0.200 greater than the significant value of 0.05. That is, the residual value is normally distributed.

**Multicollinearity Test Results**

Multicollinearity test results show tolerance values $> 0.1$ and VIF $< 10$ on the three independent variables, namely human resource competency (X1), information technology use (X2), and data reconciliation (X3). Thus it can be concluded in the regression model there is no multicollinearity.

**Heteroscedasticity Test Results**

Heteroskedasticity test is done by Glejser test, which is regression of absolute residual value to independent variable (Ghozali, 2016). The result of the heteroscedasticity test is in the range 0.102 - 0.988 and greater than the required significance value (0.05). None of the independent variables has a significant effect on the dependent variable of absolute residual value (Abs). That is, the regression model has a constant residual variant (homoscedasticity). As a conclusion, based on heteroscedasticity test results, there is no heteroscedasticity in the regression model.

**Hypothesis Testing Results**

**Coefficient of Determination Value**

The value used to see the coefficient of determination test is the adjusted value of $R^2$ which in essence measures how far the ability of the independent variable in explaining the variation of the dependent variable. The test result shows the coefficient value of determination - adjusted $R^2 - 0.530$. This means that 53% of the variations or factors of the quality of financial statements can be explained by the variables of human resources competency, the information technology use and data reconciliation simultaneously. The remaining 47% is explained by other variables not included in the regression model. So the high regression model is accurate in predicting the dependent variable because the adjusted value of $R^2$ 0.530 is greater than 0.50 (Basri, 2011).
**Statistical Test Results F**

With the number of respondents (n) as many as 72 respondents and the number of dependent and independent variables (k) amounted to 4 and \( \alpha = 5\% \), obtained a significance value smaller than \( \alpha (0,000 < 0.05) \) so that the first hypothesis (Ha) human resources competency, information technology use and data reconciliation simultaneously significant effect on the quality of financial statements received.

**Statistical Test Results t**

The result of statistical test of t variable of human resource competency X1 yield positive coefficient equal to 0.271 with t count> t table (2.688> 1.96) and value of P Value (Sig). \(<\alpha (0.009 < 0.05) \), then the second hypothesis decision rejects Ho and accepts Ha. Variable information technology use positive coefficient of 0.245 with t count> t table (2.060> 1.96) and value of P Value (Sig). \(<\alpha (0.043 < 0.05) \), hence decision of third hypothesis reject Ho and accept Ha. Data Reconciliation Variables produce a positive coefficient of 0.283 with t count> t table (2.691> 1.96) and P value (Sig). \(<\alpha (0.043 < 0.05) \), then the fourth hypothesis decision rejects Ho and accepts Ha. Thus it can be concluded partially data reconciliation variable has a significant positive effect on variable quality of financial statements.

Based on the results of multiple linear regression analysis, the influence of human resource competency, information technology use and data reconciliation on the quality of financial statements at the Ministry of Religious Working Unit KPPN Tebing Tinggi co-produces multiple linear regression model as follows:

\[
Y = 4.174 + 0.271X_1 + 0.245X_2 + 0.283X_3
\]

Human Resource Competency Variable (X1), Information Technology Use (X2), and Data Reconciliation (X3) have positive coefficient value. So it can be concluded that if the variable above is increasing, it will also increase the quality of financial statements.

The results of this study indicate that in order to improve the quality of financial statements at the Ministry of Religion Work Unit of KPPN Tebing Tinggi must consider how to improve the competence of human resources, the utilization of information technology, and conformity in the implementation of data reconciliation in each work unit.

**CONCLUSION**

Based on the results of data analysis and discussion in the previous chapter, it can be concluded as follows:

1. Human resource competency, Information technology use, and Data Reconciliation simultaneously significant effect on the quality of financial statements at the Ministry of Religious Affairs Work Unit KPPN Tebing Tinggi.
2. Human resource competency partially have a positive and significant impact on the quality of financial statements at the Ministry of Religious Affairs Work Unit KPPN Tebing Tinggi.
3. Information technology use partially have a positive and significant impact on the quality of financial statements at the Ministry of Religious Affairs Work Unit KPPN Tebing Tinggi.
4. Partial data reconciliation has a positive and significant impact on the quality of financial statements at the Ministry of Religious Affairs Work Unit KPPN Tebing Tinggi.
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