



Determinant of The Village Government Financial Statement Quality (A Case Study on Village in Tegal Regency)

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Abstrak

Penelitian ini bertujuan menganalisis pengaruh penerapan sistem akuntansi keuangan, kompetensi sumber daya manusia, penerapan sistem pengendalian intern, dan komitmen organisasi terhadap kualitas laporan keuangan. Populasi dalam penelitian ini adalah desa se-Kabupaten Tegal yang berjumlah 281 desa dan sampel dalam penelitian ini adalah 106 desa. Metode analisis yang digunakan adalah Structural Equation Modelling (SEM) dengan Partial Least Square (PLS) dengan alat analisis SmartPLS 3.0. Hasil penelitian menunjukkan variabel penerapan sistem akuntansi keuangan, kompetensi sumber daya manusia, dan komitmen organisasi berpengaruh positif terhadap kualitas laporan keuangan serta variabel penerapan sistem pengendalian intern tidak berpengaruh terhadap kualitas laporan keuangan. Kesimpulan penelitian ini adalah kualitas laporan keuangan dipengaruhi oleh penerapan sistem akuntansi keuangan, kompetensi sumber daya manusia, dan komitmen organisasi.

Abstract

This study aims to analyze the effect of the application of financial accounting system, human resource competence, implementation of internal control system, and organizational commitment to the quality of financial statements. The population in this research is Tegal Village which is 281 villages and the sample in this research is 106 villages. The analytical method used is Structural Equation Modeling (SEM) and Partial Least Square (PLS) analysis tool SmartPLS 3.0. The result of the research shows that the variables of financial accounting system, human resource competency, and organizational commitment have a positive effect on the quality of financial statements and the variables of internal control system has no effect on the quality of financial statements. The conclusion of this study is the quality of financial statements influenced by the application of financial accounting system, human resource competence, and organizational commitment.

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INTRODUCTION

The financial statement of public sector serves as a form of financial management accountability, then financial statements presented include the types of reports and information elements required by the provisions of the legislation. The information contained in the financial statements is said to be useful if it meets the qualitative characteristics of the financial statements. Qualitative characteristics of financial statements are normative measures that need to be manifested in accounting information so as to meet its objectives. The normative prerequisites required for government financial statements to meet the desired quality are relevant, reliable, comparable, and understandable. The news reported in the online newspaper Berita Satu on January 30, 2015 states that "Human resources (HR) for the preparation of financial statements is still very less. Let alone in the village, in the city is still severe. No wonder if so far village financial reporting is often problematic. They are not yet literate accounting. But we also have to understand that human resources who understand accounting are still very limited," said Chairman of IAI Compartment of Public Sector Accountant and member of IAI National Board of Dadang Kurnis on the sidelines of discussion with Mendes PDDT Marwan Jafar at IAI Office, Jakarta, Thursday (29/1). In other words, it is necessary for the actions taken by the government to overcome the problem, so that the quality of financial statements produced can also be good.

The financial statement is one of the conditions in distributing the village funds, if the village financial report is late to be reported, the village funds will be stagnant which will hamper the development of village welfare. Tegal regency has delayed the distribution of village funds due to incomplete liquefaction requirements. News reported in the online daily of Radar Tegal on March 04, 2016 that "281 villages which means all villages in Tegal District have delayed disbursement of village funds due to the delayed APBDesa". Regent Regulation of Tegal Regency no. 26 of 2015 shows the income of village funds Tegal regency of Rp 81.620.159.000. Large revenues will be followed by large expenditures and financing on village development and welfare. Therefore, it is expected that the village government, especially in Tegal District, can maximize their performance as stewards in carrying out their responsibilities to the principal so that the services and welfare of village communities are realized through financial accountability and transparency by producing qualified financial statements.

The implementation of a financial accounting system based on government accounting standards aims to improve accountability and reliability of government financial statements through the preparation and development of government accounting standards (Nurillah and Muid, 2014). Nunillah and Muid (2014), Wati (2014), and Harefa (2015) explain that the financial accounting system has a positive effect on the quality of financial statements, with the existence of financial accounting system it will further facilitate the user of accounting system in processing financial data so that the resulting report will have good quality. Ihsanti (2014) find that the implementation of financial accounting system has no significant effect on the quality of financial statements because the financial statements have not met the financial accounting standards. A good financial statement quality produced by human resources that have high competence. Yendrawati (2013) states that the competence of human resources positively affect the quality of financial statements. Research conducted by Surastiani and Handayani (2015), Kasim (2015) and Mahaputra and Putra (2014) support the result that the higher the competence of human resources, the quality of financial statements will be better. Different result is found in Nahartyo and Desi (2008) that the competence of human resources does not affect the quality of financial statements.

Weak accountability and transparency then there is possibility of data manipulation that leads to fraud. Efforts that can prevent that is by improving and building a good and comprehensive internal control. Mahaputra and Putra (2014) explained that the internal control system has a

positive and significant effect on the quality of financial reporting information in local government. is in line with research conducted by Surastiani and Handayani (2015), that internal controls have a significant positive effect on the quality of local government financial information. In contrast to Yendrawati (2013), the government's internal control system has no significant effect on the quality of financial statement information.

Organizational commitment is one of the factors in producing qualified financial reports because good financial statements quality is the goals of the organization. Ratifah and Ridwan (2012), organizational commitment is built on the trustworthiness of workers on organizational values, the willingness of workers to help realizing organizational goals and loyalty to remain becoming a member of the organization. Sumarni (2016) states that organizational commitment has a positive effect on the reliability of financial reporting, because with the organizational commitment will maintain compliance in the presentation of financial statements so as to improve the quality of financial statements. This result is contrary to Nova's research (2015) that organizational commitment has no significant positive effect on the quality of financial statements.

This study aims to analyze the factors that affect the quality of financial statements. Factors that affect the quality of financial statements in this study are the implementation of financial accounting system, human resources competence, the implementation of internal control system and organizational commitment. This research is based on stewardship theory. Donaldson and Davis (1991) explain that the description of stewardship theory is that management is not motivated by individual goals but rather aims at their main outcome goal that is for the mutual interest. The goal of the village government organization is the achievement of good service and community welfare, so that the village government will cooperate with each other and adhere to the rules of law made by the principal solely for the sake of the service achievement and welfare of the community. The relevance of the implementation of financial accounting system and the implementation of internal control system with stewardship theory is that village government as steward is seen as a party that can act as well as possible for the public service and welfare of the village community. That is by performing its duties and functions appropriately by applying the financial accounting system and good internal control system, developing human resource competence and also increasing organizational commitment so that will achieve organizational goals in the form of good quality financial report.

H₁: The implementation of financial accounting system has a positive effect on the quality of financial statements.

Financial statement is produced after going through several stages of the procedure. A good procedure will make the financial statements qualified. The procedure is called the financial accounting system. Financial accounting system is a series of procedures from the process of data collection, recording, summarizing up to financial reporting in the context of accountability of budget execution. The implementation of a better financial accounting system in an organization, the better the quality of financial reports produced. A good financial report quality describes the true state of an organization and will be useful for decision-making for the users. Stewardship theory states that management is not motivated on individual goals but rather on their primary outcome goal for the benefit of the organization / government. The quality of a good financial report is one of the goals of the organization, hence the organization / government has been able to carry out the responsibility of budget execution well. Implementation of a good budget is a picture of organization / government that can be said successful then the organization / government will do a high effort to achieve these goals one of them by applying a good financial accounting system. This decision will be followed by all parties in the organization in order to realize the goals of the organization. Mardiasmo (2004) states that the implementation of a weak accounting system will cause the resulting financial statements are less reliable and less relevant for decision-making. Implementation

of a good financial accounting system will produce good financial reports. Harefa (2015) agrees with the statement because in his research states that the better the financial accounting system in recording, summarizing, and reporting then it will improve the quality of financial statements. In harmony with this result, the results of research conducted by Nurillah and Muid (2014) states that the better implementation of the financial accounting system will the higher the effect on the quality of financial statements.

H₂: Competence of human resources has a positive effect on the quality of financial statements.

The quality of good financial statements is generated from human resources. The presence of competent human resources will support the resulting quality of good financial statements. Stewardship theory states that all parties have a high sense of belonging to the get utilities that are directly addressed to the organization and not for individual purposes so as to create a working environment in where every member of an organization thinks and behaves like an owner who always maintains and is oriented toward the long term goal oriented. Human resources are an important asset in the organization. The competence of good resources must have a great sense of responsibility towards the organization and will make the best effort in realizing the goals of the organization because it has a high sense of ownership toward the organization. The quality of good financial statements resulted from competent human resources, where the human resources want to realize the long-term organizational goals with good financial report quality then the organization will be appreciated and given full trust in the implementation of the budget. Yendrawati (2013) states that the competence of human resources positively affect the quality of financial statements, because the better the competence of human resources, the quality of financial statements are also getting better. This is in line with the study of Mahaputra and Putra (2014) that the competence of human resources has a positive and significant effect on the quality of financial statements. Wati (2014) states that if the competence of human resources implemented properly, then the quality of financial statements will increase, so that good financial statements can meet the qualitative characteristics of financial statements. The conclusion that can be taken is that the competence of human resources is shown in order to organize the duties and functions of the organization in order to produce a good financial statement can be applied.

H₃: The implementation of internal control system has a positive effect on the quality of financial statements.

The financial statements contained in the element of fraud are financial statements that do not meet the qualitative characteristics of the required information. This can happen because of the weakness of the internal control system. The internal control system is a set of policies and procedures used in achieving the objectives and ensuring or providing reliable financial information, and ensuring compliance with applicable laws and regulations. The implementation of a good internal control system will result in good financial reports quality. Stewardship theory states that all parties in the organization have a sense of ownership toward the organization so they will try as hard as possible in achieving the goals of the organization. Mutual interests are more important than individual interests. Internal control system will not run without human resources so that human resources in the organization will implement internal control system well for the achievement of organizational goals that is the quality of good financial statements. Kasim (2015) states that the implementation of internal control system has a significant positive effect on the quality of financial statements. The same results are also revealed in the study of Mahaputra and Putra (2014) that the internal control system has a significant positive effect on the quality of financial statements. In harmony with the research conducted by Nurillah and Muid (2014) that the fraud-containing financial statements are due to the weak internal control system, hence to produce good financial statements quality required a good internal control system as well. Sumarni (2016) high internal control system will increase the authorization of the duties separation so no employee who

concurrently functions in the preparation of financial statement then prevention of embezzlement will be successful.

H₄: Organizational commitment has a positive effect on the quality of financial statements.

Organizational commitment is one that influences human behavior. Organizational commitment which is high then the human resources will be encouraged to do good business in producing good financial statement quality. Raharjo (2007), stewardship theory approach in organizational management implementation includes two factors: 1) Psychological factors, related to motivation, identification and range of power / strength 2) Situational factors, related to the philosophy of management and culture. Psychological factors include the motivation, namely the willingness to do something high to achieve organizational goals. This motivation is closely related to organizational commitment. Organizational commitment as an individual force and a multi-dimensional building consists of a continuous commitment represents a desire within the organization and trust in accepting organizational goals. High organizational commitment will lead someone to work well in accordance with the financial accounting system that has been applied so that will produce good financial report quality.

Ratifah and Ridwan (2012) if the worker feels that his or her soul is tied to existing organizational values then he or she will feel happy in working, so have the responsibility and awareness in running the organization and motivated to report all activities by carrying out accountability voluntary to the public including financial accountability through financial statements. Sugandi (2012) organizational commitment will maintain compliance in the presentation of financial statements so as to improve the reliability of financial statement quality. In line with that opinion, in Nova (2015) the higher the organizational commitment will be the higher the quality of the local government financial statement.

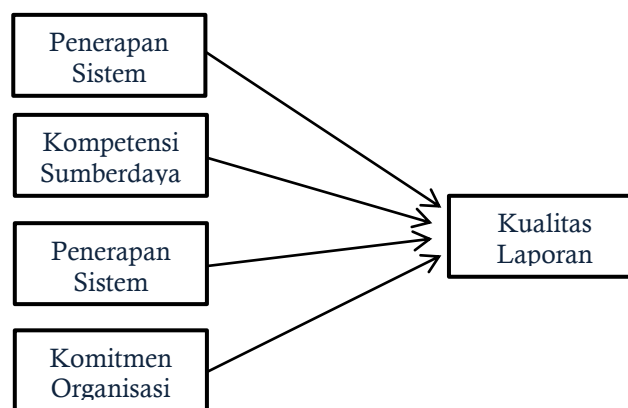


Figure 1. Theoretical Framework

METHODS

The type of research used in this study was quantitative research. The researchers build hypotheses and empirically examined the hypothesis that was built (Ferdinand, 2014). The population in this study was the village of Tegal District which amounted to 281 villages. The number of existing population was taken as sample representing the population of 106 villages. The sampling technique used was simple random sampling. Simple random sampling was a technique of taking sample members from the population randomly without showing the strata in the population. The dependent variable in this study was the quality of financial statements. Independent variables were the application of financial accounting system, the competence of financial resources, the

implementation of internal control system, and organizational commitment. The operational definition of the variables in this study could be seen in Table 1.

Table 1. Operational Definition of Variables

Variables	Definition	Indicators
Quality of Financial Statements (KLLK)	Financial statements that met normative measures that needed to be manifested in accounting information so as to meet its objectives. (Sumarni, 2016).	The quality of local financial statement information was measured by eight indicators, namely: (1) the benefits of the resulted financial statements, (2) the accuracy of financial statements reporting, (3) completeness of the information presented, (4) honest presentation, (5) the content of the financial statements could be verified, (6) the accuracy of the information presented, (7) the contents of the financial statements could be compared with the previous period (8) the clarity of information presentation in the financial statements. The criterion referred to the research undertaken by Yendrawati (2013)
Application of Financial Accounting System (SAK)	Financial accounting system was a series of procedures ranging from the process of data collection, recording, summarizing, up to financial reporting in the context of accountability of budget execution (Nurillah and Muid, 2014)	(1) system compatibility with SAP, (2) identification of transactions, (3) transactions recording, (4) evidence on each transaction, (5) chronological recordings, (6) classification of transactions, (7) financial statements per period, (8) consistent and periodic reporting The criterion referred to the research Nurillah and Muid (2014)
Competence of Human Resources (SDM)	The ability of a person or individual to be able to produce good quality financial reports (Surastiani and Handayani: 2015)	There were four indicators, namely: (1) Understanding of rules and standards, (2) Interaction with the system, (3) Control of human resources, (4) Education and training. This criterion referred to the research done by Yendrawati (2013).
Implementation of Internal Control System (SPI)	Internal control system was an integral process of actions and activities conducted continuously by the leaders and all employees to provide reasonable assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with laws and regulations. (PP Number 60 Year on SPIP)	The variables of this internal control system could be measured by four indicators: (1) Data integrity, (2) Accuracy of input and posting data, (3) Transactional document authorization procedure, (4) Stored source document data. This criterion referred to the study conducted by Yendrawati (2013).

Organizational Commitment (KOM)	Ability and willingness to align personal behavior with needs, priorities and organizational goals (Ifah and Ridwan: 2012)	<ul style="list-style-type: none"> - Sense of belonging - Emotional attached - Personal meaning - Professionalism - Experience - Benefit - Confidence to be loyal - Confidence in ethics Referring to research conducted by Zeyn (2011)
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Source : Writer's Summary, 2016

Data collection technique in this study was a questionnaire technique. Data analysis methods used in this study were descriptive statistical analysis and hypothesis testing using SmartPLS 3.0. Research instrument trials (pilot study) was conducted in villages in several sub-districts in Tegal regency ie in addition to 6 districts that being sample in this study. Measurement of the instrument test was done by validity test and reliability test using SmartPLS 3.0 software, it meant that the research instrument could describe the real situation. The result of instrument result (pilot study) which has been done in the village in some sub-districts in Tegal District besides 6 districts which used as sample in this research in outer loading table (appendix 8) showed that the result of validity test done by seeing the value of outer loading there was a value less than 0.50 on the construct of KOM5 (0.447). In order for the statement to have a feasibility to be submitted to the respondent's actual research then the researcher improve the sentence of his statement to be more clear meaning without having to be dropped. Reliability test result by looking at the output of composite reliability of the overall construct showed a value above 0.70. It showed the consistency and stability of the instrument was very high, in other words the constructs or variables of this study had become a measuring tool that fit and all questions used to measure each construct was reliable. Thus, it could be concluded that the construct had good reliability.

RESULTS AND DISCUSSIONS

Data analysis method used in this research was Partial Least Square (PLS) to examine influence between variables by using SmartPLS 3.0 software. PLS-SEM analysis usually consisted of two sub models namely measurement model or often called outer model and structural model or often called inner model. The outer model or measurement model test showed how the manifest or observed variable represented the latent variable to be measured by the validity and reliability test. The validity test was performed with the measurement (outer) model evaluation using convergent validity (the value of loading factor for each contract). Constructs with an original loading factor value of more than 0.70 could be used to measure the research model for confirmatory research and the loading factor value from 0.50 to 0.70 for exploratory research was still acceptable, so that constructs with values less than 0.50 must be dropped to be able to produce a good model. From 41 constructs in this research there were 2 constructs that have construct value less than 0.50 that was SDM07 (0.391) and KOM05 (0.404) then it should be dropped.

Reliability test was done by looking at the value of composite reliability and the value of cronbach's alpha which was generated through calculation with PLS for each construct. The output result of composite reliability and cronbach's alpha from the overall construct of was above 0.70. It showed the consistency and stability of the instrument used was very high, in other words the

constructs or variables of this study had become a measuring tool that fit and all questions used to measure each construct was reliable. Thus, it could be concluded that the construct had a reliable breed for research. Inner model or structural model test was used to predict the relationships between latent variables or constructs. Inner model test results could be seen in Table 2.

Table 2. Result of *Inner Model Test*

	<i>Original Sample (O)</i>	<i>T Statistics (O/STDEV)</i>	<i>P Values</i>	α	Result
SAK -> KLK	0.187	1.751	0.040	5%	H ₁ accepted
SDM -> KLK	0.213	1.826	0.034	5%	H ₂ accepted
SPI -> KLK	0.114	0.953	0.170	5%	H ₃ rejected
KOM -> KLK	0.333	3.270	0.001	5%	H ₄ accepted

Source: Writer's Summary, 2016

The implementation of financial accounting system had a positive effect on the quality of financial statements. The direction of positive relationship of financial accounting system implementation with the quality of financial statements showed that the implementation of financial accounting system would be better followed by the quality of good financial statements as well. Vice versa, if the implementation of financial accounting system run poorly it would reduce the quality of financial statements produced. If the implementation of financial accounting system in the village government was very good then the quality of village financial statements would be better. This was due to basically the financial accounting system was a unity that if not applied or there was one part system that was not applied it would be difficult to produce financial statements that met qualitative characteristics of financial statements according to SAP namely relevant, reliable, understandable, and comparable.

This result supported the stewardship theory, that management was not motivated on individual goals but rather on their primary outcome goal for the benefit of the organization / government. The quality of good financial statements was one of the goals of the organization, with qualified financial statement then the organization / government has been able to carry out the responsibility of budget execution well. The implementation of a good budget was a picture of organization / government that could be said successful in running the organization / government. Therefore, the government would do a high effort to achieve these goals one of them by implementing a good financial accounting system. The result of this research was in line with Harefa (2015) that the implementation of local financial accounting system had an effect to the quality of financial statement, in order to produce the quality of financial statement which was relevant, reliable, and could be trusted, the government must have a reliable accounting system implementation.

Competence of human resources had a positive effect on the quality of financial statements. Testing the influence of human resources competence variable to the quality of financial statement indicated that when competence possessed by human resource in organization of village government was high hence would improve the quality of resulted financial report, on the other hand if competence possessed by human resource was low hence would decrease the quality of financial report resulted. Based on the Regional Regulation of Tegal District. Number 6 year 2015 on Village Head, Village Device, and Village Consultative Agency explained that the lowest level of education of village head was junior high / equal and village apparatus was high school/ equal. This was seen in the results of the respondents' description analysis indicating that the level of high school

education / equivalent occupied the highest level of 79 people or 76% from the total number of respondents (104 people).

Stewardship theory, all parties had a high sense of belonging to get utilities that were directed directly to the organization and not for individual purposes, so as to create a work environment in which every member of the organization thought and acted like an owner who was always keeping and oriented on long term goals oriented. Human resources were an important asset in the organization. The competence of good resources must have a great sense of responsibility towards the organization and would make the best effort in realizing the goals of the organization because he/she had a high sense of ownership toward the organization. Qualified financial reports were produced from competent human resources, whereby the human resources wanted to achieve long-term organizational goals. With qualified financial statement, the organization would be rewarded and given full trust in budget execution. The result of this study supported the results of research conducted by Yendrawati (2013) stated that the competence of human resources positively affected on the quality of financial statements, namely the better competence of human resources hence the quality of financial statements were also getting better.

The implementation of internal control system did not affect the quality of financial statements because although positive effect but the implementation of internal control system was not significant so it was considered not to affect the quality of financial statements. Testing the influence of internal control system implementation variable on the quality of financial statements showed that the implementation of good internal control system could support the quality improvement of financial statements produced and if the implementation of internal control system weak could lead to poor quality of financial statement. The implementation of internal control system in the village was good but not yet applied effectively so that it could cause the quality of financial report that produced less good. It was in accordance with stewardship theory stated that all parties in the organization had a sense of ownership toward the organization so that would try as hard as possible in achieving organizational goals and one of its efforts was to apply a good internal control system.

The news that was posted on suaramerdeka.com on January 9, 2017, stated that the BPK found the potential losses of the State from funds managed by village governments in 2015 in Tegal regency amounted to Rp 1.17 billion. This showed that the implementation of the internal control system has not been effective because basically the effort to improve and build the internal control system was one of the efforts in preventing the occurrence of fraud or corruption. The supervision and controlling of the village from the sub-district assisted by the inspectorate auditor was also needed to prevent this. The result of this study supported Yendrawati (2013) that the implementation of the government's internal control system had no significant effect on the quality of financial statement information.

Organizational commitment had a positive effect on the quality of financial statements. Testing the influence of organizational commitment variable on the quality of financial statements showed that organizational commitment had a positive effect on the quality of financial statements that the better organizational commitment owned by an organization would be the better the quality of financial reports resulted. Raharjo (2007), the stewardship theory approach in the implementation of organizational management included two factors, namely: 1) Psychological factors, related to motivation, identification and power range / power 2) Situational factors, related to philosophical management and culture. Psychological factors included the motivation, namely the willingness to do something high to achieve organizational goals. This motivation was closely related to organizational commitment. Organizational commitment as an individual force and a multi-dimensional building consisted of a continuous commitment represented a desire within the organization and trust in accepting organizational goals. High organizational commitment would

lead someone to work well in accordance with the financial accounting system that has been applied so that would produce good quality financial statement. The result of this study supported the results of research conducted by Sugandi (2012) that with the existence of organizational commitment would maintain compliance in the presentation of financial statements so as to improve the quality of financial statements. Sugandi (2016) also stated that organizational commitment as a moderator could not play a role but organizational commitment as an independent variable affected on the quality of financial statements.

CONCLUSIONS

Conclusion from the research that the implementation of financial accounting system, human resource competence, and organizational commitment have a positive effect on the quality of financial statements as well as variable of internal control system implementation does not affect the quality of financial statements. Suggestion based on research result, subsequent research can use indicator based on Government Regulation Number 60 Year 2008 about Governmental Internal Control System on variable of the implementation of internal control system to be more relevant, because in this research use indicator based on research of Yendrawati (2013).

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