QUALITY OF FINANCIAL INFORMATION MANAGEMENT SYSTEM ON QUALITY OF FINANCIAL STATEMENTS OF LOCAL GOVERNMENT

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ABSTRACT

This research have respondents taken in this study users of financial information systems management application area at the Finance Department in all units of Bandung City Local Devices as much as 67 units of the Work Unit of the Region. Questionnaires were distributed as many as 67 questionnaires. Questionnaires are returned 67 and included in data processing. The method used in this research is descriptive and verifikatif with quantitative approach. Sources of data in this study is primary data with data collection techniques conducted by survey method using questionnaires. The analysis method used in this research is Structural Equation Modeling (SEM) through Partial Least Square (PLS) approach using SmartPLS 3.0 software. The results of this study indicate that Quality Management Information Systems Local Finance on the quality of local government financial statements of 46.63%.

Keywords: Quality of Human Resources, Quality of Regional Financial Management Information System, Quality of Local Government Financial Statement.

PRELIMINARY
1.1 Background

Today's increasing demands for good governance. The performance of the Regional Device Work Unit (SKPD) should be improved in order to produce quality financial reports. The financial statements are a reflection to know whether a government is running well, so the government is required to produce quality financial reports. According Wahyono (2004: 12) in producing a valuable information, concerning two main elements of information generated and resources that produce it (Lilis Puspitawati, & Sri Dewi Anggadini, 2010:35). The financial statements should be made in such a way that the resulting financial statements are true or valid. Human resources who will run the system is required to have adequate accounting skills or expertise that can be achieved with the willingness to learn and hone his ability in the field of accounting. Here, the ability of human resources itself is instrumental in producing reliable information. Quality human resources can also save the time of making financial reports. As Mardiasmo (2004: 35) stated that in order to produce relevant, reliable, and reliable financial reports, local government must have a reliable information system. Weak information systems cause the resulting financial statements are also less reliable and less relevant for decision making, so the implementation of regional financial management information systems that are not good will cause the quality of financial statements are also not good (Ely Suhayati & Sri Dewi Anggadini, 2014:8).

Chairman of BPK RI also revealed that the problems of local government financial reporting in general due to the officials / implementers responsible for negligent and inadequate in presenting the financial statements, this is a weak quality of human resources that affect the quality of financial statements . In addition, because the officials / implementers have not fully understand the prevailing provisions, the quality of information systems are weak / inadequate so that it can affect the quality of financial statements. The head of BPK RI Representative Jabar said, from 12 districts / cities that diperika finances, the city bandung re-gain opinion Fair With Exception (WDP). According to him, BPK noted there are still findings that must be improved so that financial reports can be qualified. Also stated "I am advised to upgrade the SIPKD application to SIPKD Accrual and other applications supported by its human resources, in order to improve the asset management and accelerate the follow-up of BPK findings. Based on the above background the authors do research with the title of Quality Of Financial Information Management System On Quality Of Financial Statements Of Local Government.

REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES
2.1 Literature Review
2.1.2 Quality of Regional Financial Management Information System
According to Halim (2007: 330):

"It is a value system used by every organization (institution) to be able to measure the success (achievement) of an activity that includes planning, implementing, administering, reporting, accountability, and monitoring of local finances."

2.1.3 Quality of Local Government Financial Statements

2.2 Framework for Thinking
"The quality of information is strongly influenced or determined by three main points, namely: accurate, timely, relevant. In order for the benefits and purpose of presentation of government financial statements can be met then the information presented is useful information for parties concerned with the information. Sutabri (2012: 33-34).

2.3 Hypothesis
H : The quality of Regional Financial Management Information System influences the Quality of Local Government Financial Report.

METHODOLOGY

3.1 Operationalization Variables

Operationalization of variables is the process of decomposition of research variables sub variables, dimensions, indicators sub variable, and measurement. The condition of the decomposition of operationalization is done when the basic concepts and indicators of each variable is clear, if not clear conceptually it is necessary to do factor analysis, Umi Narimawati, et al. (2010: 31). Independent variables in Indonesian are often referred to as independent variables. The independent variable is the variable that influence or the cause of the change or the incidence of dependent variable (bound), Sugiyono (2015: 39). In this study independent variables / independent variables associated with the problem to be studied are variables (X1) are the Quality of Human Resources and (X2) Quality of Regional Financial Management Information System. The

dependent variable in Indonesian is often called the dependent variable. The dependent variable is the variable that is influenced or the result, because of the independent variable, Sugiyono (2015: 39). In this study variables related to the problem to be studied is the variable (Y) Quality of Local Government Financial Statements. In accordance with the title of research on the influence of internal control and apparatus competence to the quality of local government financial statements. Data Source As a data source that directly provide data to the data collector. Primary data collection in this research by distributing questionnaires to all existing Service in West Bandung regency and conducting interviews directly with the parties related to research conducted, Sugiyono, (2015: 137).

3.2 Data Collection Techniques

Data Collection Techniques have :
1. Field Research
> *The method of learning through the collection of data directly by observation, interview, record, or ask questions. In the process the learner takes place directly in the field (Nur Indriantoro & Bambang, 2002:61)*

2. Library Studies
> *Studying reference books and similar research results that others have done. The goal is to get the theoretical basis of the problem to be studied (Husein Umar, 2005:26).*

3.3 Sample
> *Sampling saturated or census is a technique of determining the sample when all members of the population used as a sample, Sugiyono (2015: 118). Based on this understanding, it can be seen that saturated sampling or census sampling techniques using all members of the population. Researchers take the same number of samples with the total population of 67 SKPD Head residing in Bandung City Government.*

3.4 Data Collection Method
> *This study collected primary data by using questionnaire, data obtained from the respondents then need to test its validity. To test the seriousness of respondents' answers required two kinds of testing that is test of validity and test of reability (Uce Indahyanti, 2013:14).*
> *The degree of accuracy, precision or accuracy directed by a reliable instrument means the instrument when used multiple times to measure the same object, will produce the same data, a reliable (reliable) questionnaire if one's answer to the question is consistent. Reliability testing is done on the items of the statement (questionnaire) by looking at the value of r (alpha) in the data reliability table (Suharyadi & Purwanto, 2009:92).*

3.5 Data Testing Method
> *The design of analysis is the process of searching and arranging systematically the data that have been obtained from field observation, and documentation by organizing data into categories, describing into units, synthesizing, arranging into patterns, choosing which is more important and that will be studied , and make the conclusion so easy to understand, (M. Nazir, 2014:41).*

RESEARCH RESULT AND DISCUSSION

4.1 Research Results

The main data source used in this study is a questionnaire distributed to 67 Head SKPD located in Bandung City Government. In the Human Resource Quality variable consists of 4 statement items, variables and Quality of Regional Financial Management Information System consists of 12 items statement and variable Quality of Local Government Financial Statement of 9 items statement.

4.2 Discussion

The main data source used in this study is a questionnaire distributed to 67 Head SKPD located in Bandung City Government. In the Human Resource Quality variable consists of 4 statement items, variables and Quality of Regional Financial Management Information System consists of 12 statement items and variable Quality of Local Government Financial Statement of 9 items statement.

In this section of discussion, will be explained the influence of each independent variable to the dependent variable.

In testing the hypothesis can be seen that thitung for kulaitas financial management information system area (X2) equal to 6,016 with ttable value equal to 1,960. Because tcount is bigger than ttable value (6,016> 1,960) hence Ho is rejected and Ha accepted, meaning significant. From the results of research shows that the quality of information systems management of local financial affects the quality of local government financial statements. The magnitude of influence of information system management system of local finance to the quality of local government financial report that is equal to 46,63% and the rest equal to 53,37% is contribution from other variable not examined in this research, such as task complexity, gender, ethics, skepticism, pressure obedience, competence. This is in accordance with what the researchers found in the field that is through all indicators of user convenience is 62.24%, ease of learning 63.28%, 67.76% access speed, and system reliability 56.12%, which can be interpreted in enough categories all good, but there is a gap. Which means there are still weaknesses or deficiencies in each indicator. And from other research of flexibility indicator 62,39%, usability of feature and system function 63,28%, and security 65,07% in category good enough.

CONCLUSIONS

The quality of human resources affect the quality of government financial statements at 67 SKPD or user SIPKD in SKPD in accounting Bandung City. With a strong and positive correlation category, which means the better quality of human resources will improve the quality of local government financial statements.

The quality of information systems management of local finance affects the quality of local government financial statements at 67 SKPD or user SIPKD SKPD in the field of accounting Bandung.

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