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The Role of HRM Factors in Improving Performance Analysis of Local Government Financial Reports

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Abstract: The central government authorized the local government to manage its finances independently in the regional autonomy system. The local government system must be transparent and accountable. The Report on Local Government Finances is one of the government tools to accountable it. However, based on the audit report in 2017, the Local Government Finances the Government of Musirawas, South Sumatera, Indonesia found inaccuracy. The research aims to examine the factors that influence the quality of the Local Government Finance of the Government of Musirawas, South Sumatera, Indonesia. The number of respondents is 110 persons from the government apparatus who represent their working unit of the Finance Management in the Government of Mursirawas, South Sumatera, Indonesia. The research utilizes a Structural Equation Modelling (SEM) method. The research results showed that the Performance quality of the LAPD in the Government of Musirawas, South Sumatra, Indonesia, is simultaneously influenced by the competency of the Apparatus human resources, motivation, and the local accounting system; partially, it was influenced by the apparatus human resource competency.

Keywords: Competency, Motivation, Local accounting system, Finance Management. Local Government Finances Quality Report.

JEL Classification Code: G41, H76, H83, O15

1. INTRODUCTION

On 1st January 2001, the central government enacted the Local Autonomy through the regulation No 22 the year 1999 and revised to the statute No 32 the year 2004 about local government, and regulation No 25 the year 1999 and changed to law No 22 the year 2004 about Finance Balancing between Central Government and Local Government. In Local Autonomy regulation, the central government authorized the local government to manage their finances independently. The people are already aware of their rights and obligations as citizens and could convey their aspirations, such as the Local Finances Management improvement. Besides that, the people also demand transparency and accountability in the local government system.

Transparency could be interpreted as the people's right to know all government policies to manage all natural resources and the results. Meanwhile, accountability could be construed as all of the government's obligations to be accountable for all achievements, including the local financial management. The Report on Local Government Finances (LKPD) is one of the government tools to accountable it. The Report on Local Government Finances (LKPD) will be audited by Financial Audit Board (BPK); when The Report on Local Government Financesgot an unqualified opinion from BPK, it means that the Report on Local Government Financespresented fairly. The Government Accounting Standard states that one of the incapable opinion financial report criteria is presented fairly. The fairly is mean, free of unclear and material mistakes, explained reasonably, and verifiable. It takes a competent economic manager to generate an unqualified opinion of the Report on Local Government Finances. A competency is a person who has a skill through education and training to meet a higher performance to complete his task. Besides the competent financial manager, the local government financial report is

also influenced by the Local Financial Accounting System (SAKD). As the expression by Mardiasmo (2004:35), he said that to generate a relevant financial report, reliable and trustable, the local government has to have a reliable accounting system. A weak accounting system will be developed an unreliable and irrelevant financial statement to make a decision. Implementing a flawed local government accounting system will result in a piece of poor-quality financial information.

This research is expected to be in line with the study of AssyifahNurillah (2014), Ida Bagus Pujiswara et al. (2014), Ropiyantie (2012), Jannaini (2012), Kusumah (2012), and Sihombing (2011) which concluded that the competence of human resources and the application of the Local Financial Accounting System has a positive and significant influence to the quality of the Report on Local Government Finances. However, according to the research ofZuliarti (2012) and Indriasari (2008), the quality of the financial report does not influence the human resource; it was primarily related to the incompetent human resource respondent. According to Emilda Ihsanti's (2014) research, implementing the local financial accounting system does not significantly influence the local financial report quality. This matter, caused mainly by the person who handles the financials, has generated a financial report that was not following the monetary accounting standard. So it caused many findings by the external auditor during the evaluation period. The same problem also occurs in the Local Government of Musirawas, South Sumatera, Indonesia. Based on the audit report by Financial Audit Board (BPK) in 2017, it was found an inaccuracy in the Report on Local Government Finances. Therefore, the Report on Local Government Finance of Musirawas, South Sumatera, Indonesia, in 2017 got an Adverse Opinion. Based on this background, the writer is considering researching the Quality of Performance of the Report on Local Government Finances, the government ofMusirawas, South Sumatra, Indonesia.

2. Literature Review

2.1. Competency

Mathis and Jackson (2001) illustrated that competency has two types, visible and invisible. Knowledge is primarily visual and can be known by the company to match the person and job. However, some skill is visible, and the other is invisible. The invisible competency is most valuable and able to improve the performance that the person should have to do the job. According to Amstrong (2004), competency is a piece of knowledge, skill, and individual quality to achieve success in his position. According to Trotter in the Muhamad Ali Saifuddin, a competent person is a person who works with his skill to do his job efficiently, quickly, intuitive dan never makes any mistakes. Wibowo (2016 according (Byarsdan Rue 2006) expressed that competency is a character needed by someone who has a job so that he can do well in his career, in other words, the essence of the person who is easy to see includes a piece of knowledge, skill, and behavior that allow him to perform. Based on the above statements, the writer concluded that competency is an ability and willingness to do a job with a compelling performance. This conclusion matches Amstrong's (2004) expressed that competency is knowledge, skill, and individual quality to succeed in his career.

2.2. Motivation

AbinSyamsudinMakmun (2003), in the psychology context, expressed that several indicators can review an understanding of individual motivation, there are (1) activity duration, (2) activity frequency, (3)activity persistence, (4) grit, tenacity, and ability to deal with obstacles and difficulties (5) devotion and sacrifice to achieve the goal (6) the level of aspiration to be achieved with the activities undertaken (7) level of qualification or product achieved from the activities undertaken. The motivation of the organization leader is fundamental. Wahjosumidjo (1987) (a) motivation is an essential matter, every leader must be working together, and through other people or subordinate, therefore the leader has to able to motivate subordinates (b) motivation is something difficult (puzzling subject) motivation cannot be observed and measured with certainty, to observed and measured a motivation, should be observed the characteristic each person. Motivation by type is divided into two, namely positive

motivation and negative motivation; positive motivation is a capable thrust and leads to hope that can satisfy itself both materially and psychologically; with this expectation, someone will work earnestly, sincerely, full of dedication and loyalty and responsible, motivation can arise from itself such as the satisfaction of the performance of work, the existence of a great sense of responsibility, the desire to develop in a gratifying job. Positive motivation can also arise from outside the self. The work environment can foster positive motivation such as periodic salary increases, promotion, giving facilities and awarding, etc. negative motivation is a drive to work based on fear and external pressure, so negative motivation grows due to threats and coercion. This motivation will not guarantee to improve work performance, and it will undermine responsibility, initiative, and creativity.

2.3. Definition of The Local Financial Accounting System

Accounting is a service activity to provide the necessary information for making a decision. In the public sector, decision-making is related to the economic, social, and political sectors. The financial management of the State and Local government requires an accounting system to manage funds and various monetary transactions. In both private and government industries, accounting is divided into financial accounting and management accounting. In this case, the accounting discussed is the local financial accounting. According to PP Number 24/2005 about The Government Accounting Standard, the definition of the Government Accounting system is a procedure and process recording, classifying, and reporting the government operation and financial report involving manual and computerized. According to Abdul Halim (2012), the local financial accounting is a process involving identifying, measuring, and reporting the economic transaction (financial) of the local (province, regency, city), which be a piece of information for deciding for the decision-maker. According to Abdul Hakim, taken from Kepmendagri No 29 the year 2002 article 70 paragraph (1), a local finance accounting system involves recording, classifying, interpreting, financial transactions summary, and financial reporting of the APBD implementation, based on the accounting principles. According to DeddiNordiawan (2006), The Local Financial Accounting System (SAKD) is defined as "An interconnected procedures, which used in accordance to the scheme to generate an information in the format of the financial report, which will be used by the internal and external of the local government to takes an economic decision." According to Permendagri No 13 the year 2006 (2006) article 232, expressed that the Local Financial Accounting System is "an interconnected procedure which starting from collected data, recording, classified until to generate a financial reporting related to the accountability of the APBD implementation which can be done both manually and computerized. According to Muhammad Gade (2000), the definition of the Local Government Accounting System is the accounting system that manages all of the financial transactions, assets, liability, and the government equity, which generates the qualified and reliable accounting information and financial report on time, that any level management will use in the government. Based on all of the definitions above, it concluded that the Local Financial Accounting System (SAKD) is an accounting system that consists of some policy, standards, and procedures to generate a relevant report, reliable and on time in the financial report format and will be used by both internal and external of the local government to take an economic decision. The Local Financial Accounting Sistem dimension consists of: The Local Financial Accounting System (SAKD) Policy; The Local Financial Accounting System (SAKD) Procedure; The Human Resouce Accounting System, and The Information Technology System. However, to establish a public accounting system, Indra Bastian (2010:31) expressed should consider some aspects: The accounting system must comply with the timeliness principle, and the accounting system must provide the necessary information promptly to meet the needs following the required quality. The accounting system must comply with the security principle. The accounting system must be able to secure the organization's assets. Therefore, the accounting system must be considered the internal control principle. The accounting system must comply with economic principles. The cost to carry out the accounting system must be suppressed to be relatively inexpensive. In other words, it must be to considering the cost and benefits of generating information.

2.4. The Local Government Financial Report Quality

According to the Office of Government Commerce (2009:48), the definition of quality is a degree to which a set of inherent characteristics fulfills requirements. The government Accounting Standard Government Regulation Number 71/2010 expressed that the character of the financial report quality is a normative measure that should be realized in the accounting information to meet its objectives. A fourth of the characters is a normative requirement to generate a quality government financial report; they are relevant, reliable, comparable, and understandable. The quality of the financial information must be meet the qualitative characteristic of the financial report as below: (1) Relevant, and the financial statement must be contained a piece of the necessary information for decision-makers, so they can evaluate the past or the current period and make a prediction for future and make a corrective the past period as well. Therefore, the relevant financial report information could be related to its purposed. The relevant information: Has a feedback value; the data allows the user to correct their past expectations; it Has a predictive value. The report enables the user to predict the future based on the past and the current period. Timeliness of the information generated on time could be influential and helpful in making decisions. Complete the government financial report generated entirely, containing all off-accounting information to take a decision and consider any obstacles. The leading knowledge in the financial statement is presented to prevent any mistakes. The information in the financial report must be free of unclearly meaning and any material errors, and it should be shown the fact as somewhat verifiable. The information may be relevant, but if it is demonstrated unreliable, it could become misleading.

The reliable information must meet the characteristic below: The fair Presented. The information described a transaction somewhat, and it must be presented fairly. Verifiability. The information presented on the financial report is verifiable, and when it is verified more than once, the result must show the conclusion is not much different. Neutrality. The information is purposed for the general requirement and should not be for certain parties. The information in the financial report will be helpful if it is comparable to the previous period. A comparison can be made when the financial report regularly implements the same accounting policy. Comparison to external can be made when the financial information also implemented the same accounting policy. If a government entity applies a better accounting policy than the current accounting policy, the change is disclosed during the period of the change. The information presented in the financial report must be understandable and avowed into format and terms understandable by the user. The user is assumed to have a good knowledge of the operation and operation entity environment reporting.

Bastian (2010:297) expressed that the definition of the financial report sector public is representative of the financial position transaction which did by entity sector public. Kieso, Weygandt, and Warfield (2011:4) expressed the definition of the financial report: Financial report is the principal means through which a company communicates its financial information to those outside it. The report provides a company's history qualified in money terms. According to Government Regulation Number 71/2010, the definition of a financial report is a structured report about financial position and transactions done by entity reporting. Entity reporting is the government agent consisting of one or more accounting entities that have to release a report according to government regulation.

H1: Financial manager's competency partially influences the quality of the Report on Local Government Finances, the government of Musirawas, South Sumatera, Indonesia.

H2: The Motivation partially significant influence on the Quality of The Report on Local Government Finances, Government of Musirawas, South Sumatera, Indonesia

H3: The local financial accounting system (SAKD) partially influences a positive on The Report on Local Government Finances, Government of Musirawas, South Sumatera, Indonesia.

H4: Competency of the financial manager, motivation, and local financial accounting system (SAKD) as a simultaneously significant and positive influence on the quality of the Report on Local Government Finances, the Government of Musirawas, South Sumatera, Indonesia

3. Research Method and Materials

3.1. Data Samples

The research subject is the apparatus of the local financial management government of the Musirawas, South Sumatera, Indonesia. The techniques of data collection by spreading a questionnaire form to each working unit, utilization of the purpose sampling to 110 apparatus, essential considering to taking selection is (Hair et al.,2010) expressed that the entire piece over 40 will become a fit model (goodness of fit model) not too good, and so recommended to taking sample between 100-400 so that the analysis which uses in this research is Structural Equation Modeling (SEM). The study utilizes the software Structure Equation Modeling (SEM), with two spread statistic methods between factor analysis and simultaneous equations model. According to Ghozali (2008), the utilization of SEM has two steps: the measurement step, which connects the observed variable to the latent variable through the confirmation analysis factor model, and the structural step, which connects among latent. According to Hervesi (2005), competency is a person's character, and it could be a skill, knowledge, and ability to accomplish a task. The financial manager must have competency. Otherwise, he could not complete his homework well. Competency allows for generating a financial report more quickly because the financial manager has a piece of knowledge and insight related to financials so that the financial information can be prepared and released on schedule. Mardiasmo (2004) expressed that the quicker the financial report is released, the better to decide, so the financial information is qualified. The local financial accounting system (SAKD) is an accounting system that involves recording, classifying, interpreting a summary of the transaction and financial reporting related to the implementation of APBD, and based on accounting principles, as expressed on the Kepmendagri Number 29/2002. And according to Pemendagri No 13/2006, the local financial accounting system involving collecting data, recording, classifying, and financial reporting is related to the accountability of the APBD implementation, both manual and computerized. A weak accounting system caused to generate an unreliable and not relevant to takes a decision (Mardiasmo, 2004).
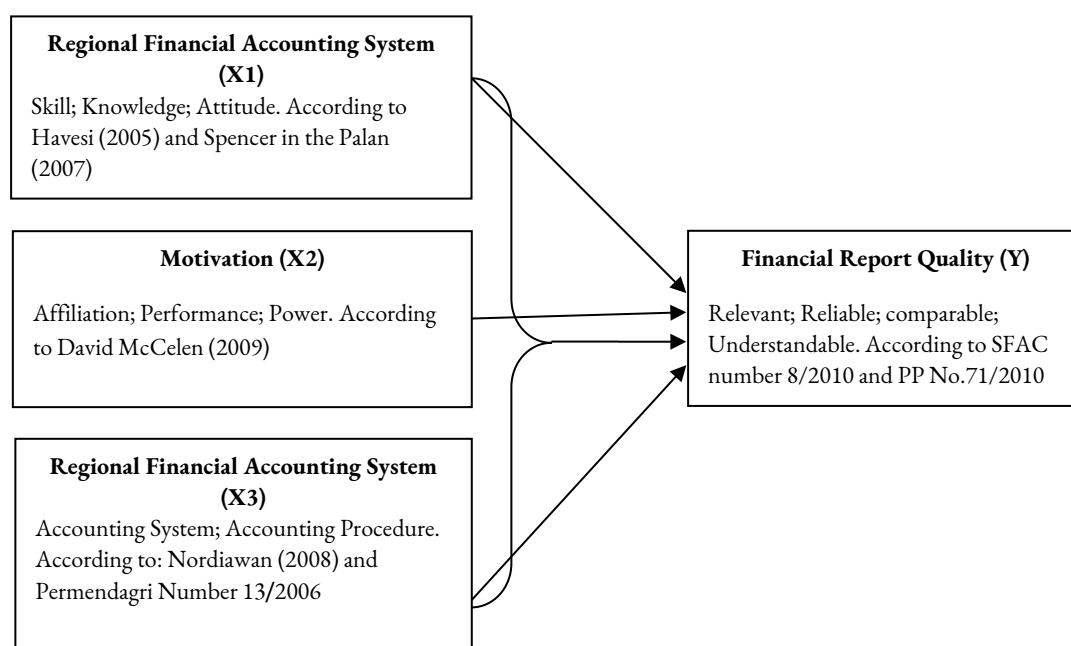

Figure 1: Research Framework

Table 1: Operation Variable Research

Variable	Indicator	Number Of Question	Likert Scale
	Skill	3	Strongly Disagree
	Knowledge	2	(1), Disagree (2),

Variable	Indicator	Number Of Question	Likert Scale
Competency Of Financial Manager (X1). According to Hevesi (2005 and Spencer in the Palan (2007)	Attitude	1	Neutral (3), Agree (4), and Strongly Agree (5)
Financial Manager Motivation (X2) According to David Mcclean (2005)	Affiliated	3	
	Affiliated	2	
	Power	1	
Local Financial Accounting System (X2). According to Nordiawan (2008), PP No. 71/2010 and Permendagri No.13/2006	Accounting Base	2	
	Accounting System	3	
	Accounting Procedure	1	
Financial report Quality (Y) According to SFAC No.8, the year 2010 and PP No.71/2010	Relevant	2	
	Reliable	2	
	Comparable	2	
	Understandable	2	

The conceptual framework describes the influence of competency variable, Motivation, and Local Financial Accounting System on the financial report quality, and the influence of competency, motivation, and local financial accounting system on the Report on Local Government Finances quality, the government of the Musirawas, South Sumatera, Indonesia. This influence is described in table 1.

4. Results and Discussion

4.1. Confirmatory Factor Analysis (CFA) Full Model

The analysis Structural Equation Modelling (SEM) will be implemented after the analysis at the unidimensionality level from each dimension or indicators latent variable maker or exogenous construction which Confirmatory Factor Analysis tests and the next step is Full Model Analysis.
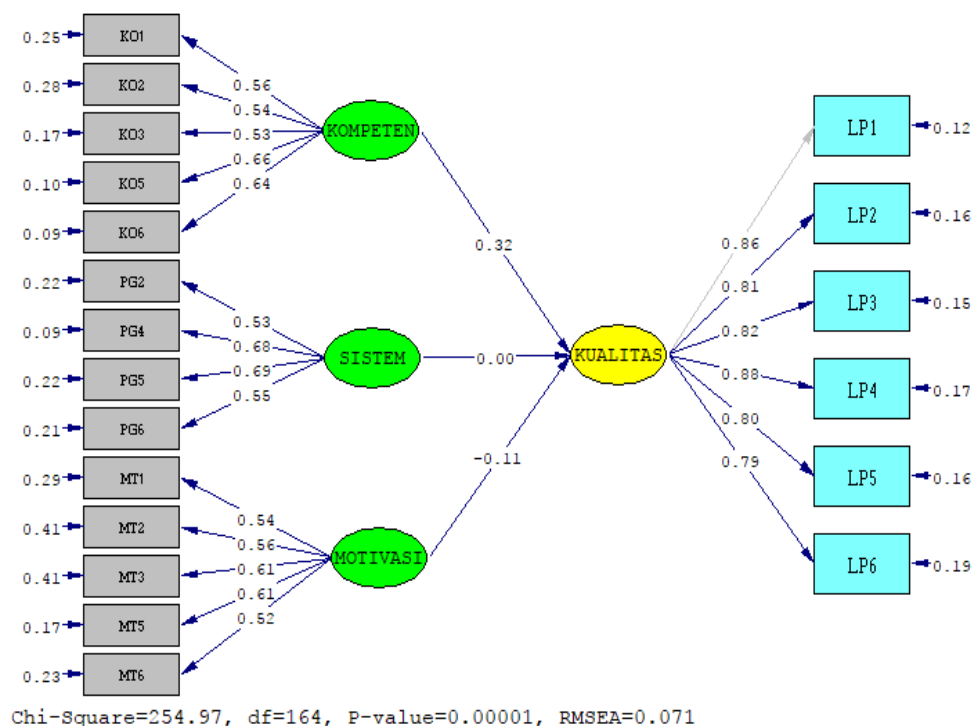

Chi-Square=254.97, df=164, P-value=0.00001, RMSEA=0.071

Figure 2: Confirmatory Factor Analysis (CFA) Full Model

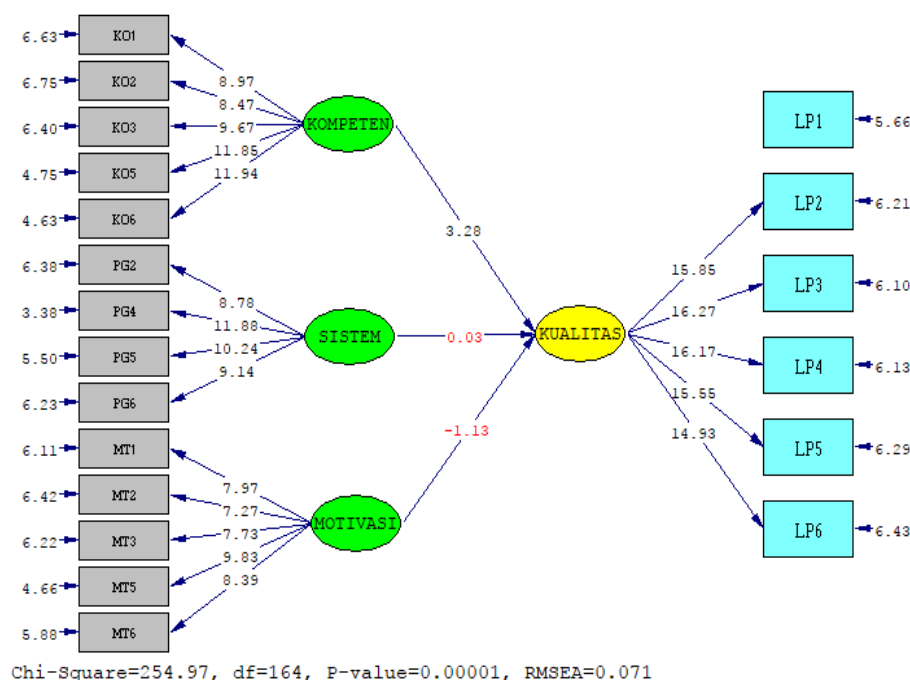Chi-Square=254.97, df=164, P-value=0.00001, RMSEA=0.071

Figure 3: Confirmatory Factor Analysis (CFA) Uji t-value Full Model

Table 2: Goodness of Fit Index Full Model

Indicator	Cut-off Value	Result	Conclusion
X^2 – Chi-square (df = 5, p = 0,0000)	< 41,40	160,40	Marginal fit
Sign. Probability	≥ 0.05	0.0000	fit
df	≥ 0	87	fit
GFI	≥ 0.80	0.84	fit
AGFI	≥ 0.80	0,77	Marginal fit
CFI	≥ 0.85	0,96	fit
TLI/NNFI	≥ 0.85	0,96	fit
NFI	≥ 0.85	0,92	fit
IFI	≥ 0.80	0,96	fit
RMSE	≤ 0.08	0,0027	fit
RMR	≤ 0,05	0,033	fit

The processing of the Lisrel program result is described below:

Table 3: Parameter Testing Result

Variable	Estimate	Std. Error	t-test	Remarks
Competency - Quality	0,32	0,15	3,28	Significant
Reporting System – Quality	0,00	0,15	0,03	Not Significant
Motivation– Reporting Quality	-0,11	0,15	-1,13	Not Significant

Figure 2 shows that all of the indicators on the whole model have a standard loading value > 0,5, indicating there has an excellent convergent validity level so that there is no down the matter, and the result of Goodness of Fit in table 2 shows a fair GOF value and could accept shown as a good equation structure. And on the Test-t criteria, Full model shows not significant on level < 1,96 is reporting system variable on The Report on Local Government Financesquality, so that has an equation structure as below:

$$\text{Local Government Finances Quality Report} = 0.33 \text{ (competency)} + 0.11 \text{ (Motivation)} + 0.00 \text{ (Accounting System)}$$

The prediction of the parameter Full Model result is described in Figure 3. The figure of Full Model Test-t to be a base testing of the third Hypothesis, and then the result of Hypothesis verification to be a conclusion of this research. The simultaneous examination utilizes the Goodness of Fit criteria, as shown in table 2.

4.2. Discussion

Based on the analysis and examination of statistics to the research data (the influence of the Human Resource and the local Financial Accounting System Competency, on the Report on Local Government Finances Quality of the Government of Musirawas, South Sumatera Indonesia), concluded as below: The Competency of the Human Resource on the Report on Local Government Finances of the Government of Musirawas, South Sumatera, Indonesia, has a positive influence and significant, the affection also supported by the government policy, that the person who manages the local financial must have a related competency. The motivation on the local financial reporting quality of the Government of Musirawas, South Sumatera Indonesia has a negative influence on the Report on Local Government Finances quality of the Government of Musirawas, South Sumatera, Indonesia; this condition is also supported by a low compensation which accepted by the apparatus which manages the financial matter. The local financial accounting system is not influenced, and not significant on The Report on Local Government Finances quality of the Government of Musirawas, South Sumatera, Indonesia, the financial accounting system is supported by all of the local government agencies (SKPD), periodically, must be reporting all of the local financial management. The competency of the Human resources, motivation, and local financial accounting system simultaneously influence the local financial report quality of the Government of Musirawas, South Sumatera Indonesia, and partially the competency of the human resource has a positive influence and significant.

5. Conclusion

Based on the analysis and conclusion in the previous section, the research gained some empirical evidence that can be used as input for financial managers, especially for the Government of Musirawas, South Sumatera, Indonesia, to implement the implication strategy to realize a local financial report quality.

a) The local financial reporting quality of the Government of Musirawas, South Sumatera Indonesia is simultaneously influenced by the human resource competency, motivation, and the local financial accounting system so that the implication is to generate the Report on Local Government Financesquality and accordance to the national standard, the competency of human resource as an executant of the local financial accounting, become a benchmark to realize an excellent financial management system.

b) Partially, the variables influence the quality of the Report on Local Government Finances of the Government of Musirawas, South Sumatera, Indonesia. However, the human resource competency variable is the most dominant influence. Therefore, it needs support from each variable to realize the financial reporting quality and qualifications and comply with the national standard; the local financial manager must have a related competency.

Based on the analysis and conclusion in the previous section, the research gained some empirical evidence that can be used as input for financial managers, especially for the Government of Musirawas, South Sumatera, Indonesia, to implement the implication strategy to realize a local financial report quality. The local financial reporting quality of the Government of Musirawas, South Sumatera Indonesia is simultaneously influenced by the human resource competency, motivation, and the local financial accounting system so that the implication is to generate the Report on Local Government Financesquality and accordance to the national standard, the competency of human resource as an

executant of the local financial accounting, become a benchmark to realize an excellent financial management system. Partially, the variables influence the quality of the Report on Local Government Finances of the Government of Musirawas, South Sumatera, Indonesia. However, the variable of human resource competency is the most dominant influence; therefore, it needs support from each variable. To realize the financial reporting quality and qualify and comply with the national standard, the local financial manager must be a related competency. To discover the quality of the local financial reporting, the government role is most needed to develop the human resource. Every staff of SKPD must have local budget skills. To maintain the local financial management's stability, especially the implementation of the provincial budget, the role of controlling the SKPD head must be run, transparent, orderly, and measurable. Treasurer Accountability Report (LPJ) is the responsibility of each SKPD. In the subsequent research, the indicators cause weakness in bureaucracy concerning generating the accurate and timely financial report or able to create a quality financial report, which is indicated in the research background, and not studied yet, recommended for the next researcher to check all of the variables related to the improvement study the quality of the Report on Local Government Finances.

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