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THE DETERMINATION OF THE INFORMATION QUALITY OF THE LOCAL GOVERNMENT FINANCIAL STATEMENT AND ITS AFFECTING FACTORS

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information quality of local Financial Statements, agency theory, counterfactual reasoning, end goal setting theory

Abstract

This study aimed to provide a review of the determinant factors in influencing the information quality of the local government financial statements. The research type in relation to the research purposes was explanatory research. The total sample comprised 98 respondents chosen from 138 population of financial administration officers of local government units in the Government of Takalar Regency. The research used the quantitative method with the questionnaire instrument, and the data were analyzed using *smartPLS* path analysis test. This study used two moderation variables. The research results indicated that the financial accounting system had no effect on the quality of local financial management but the reviews of the local government financial reports had a positive effect on the information quality on local financial statements. The effectiveness of the government's internal control system and leadership commitment moderated the positive relationship between the regional financial accounting system on the quality of the financial reporting information. The effectiveness of the government's internal control system of the local financial management and the quality of the information on regional financial statements. The effectiveness of the government's internal control system and the leadership commitment moderated the negative relationship between the evaluation of local government financial reports and the quality of the financial report information. The leadership commitment moderated the positive relationship between information technology systems on the financial statements.

INTRODUCTION

The number of acts of corruption indicates that good practice is still weak governance. This is proven by the fact that there are still several cases of fraud in the local financial sector. So that less than optimal accountability in the sector local government bureaucracy can have implications for public confidence in performance government. Problems that often arise related to trust society and the vulnerability to corruption in relation to financial management. So that the government is able to provide public goods and public services so that the realization of good governance, then the concept in financial statements managed by the government must be more accountable for the management of public funds.

Domestic regulations No. 21 of 2011 stated that what is meant by regional financial management guidelines are all activities including: planning, implementation, administration, reporting, accountability, and supervision regional finance. The regional financial management guidelines indicate that Regional financial management activities are regulated and managed on an ongoing basis.

The problem is whether the financial management made by the Agency The Regency/City Regional Government has run fully in accordance with the expected. Therefore, to make this happen by carrying out reforms in the presentation of financial statements. Where the government must be able to provide information financial statements that are relevant, honest and open to the public. The quality of public services can be reflected in the quality of information on local government financial reports.

The fulfillment of these goals requires quality information. Report Quality financial statements are reports that can present correct information, honest, relevant, reliable, comparable and understandable so that it can be used as a basis for decision making. This is in accordance with Government Accounting Standards (SAP), contained in Law no. 24 of 2005 adopted qualitative characteristics as stated in Statement of Financial Accounting Concepts (SFAC) No. 2.

Phenomenon from the results of the audit conducted by the Financial Audit Board The Republic of Indonesia revealed that the Provincial Government of South Sulawesi in several local governments experienced a decline in BPK's opinion in the 2015 Fiscal Year. As well as several local governments that have not been able to improve the quality of BPK opinions, such as district governments Takalar. If you look at the results of the examination of the BPK RI representatives of the South-Sulawesi Province Fiscal Year 2015, Takalar Regency has not been able to obtain WTP. Takalar Kabupaten again received the title of Fair With Exceptions (WDP) on the results of the examination local government financial reports, previously in the 2014 Fiscal Year with Similar predicate, namely Fair Opinion with Exceptions (Financial Audit Board Republic of Indonesia – BPK RI, 2016).

The occurrence of a tendency will not be able to improve the quality of opinion from BPK RI in the Takalar Regency Government, creating a gap between expectations and reality. The hope is to improve local government financial reports with the various breakthroughs that have been made regional government. However, in reality, the quality of the local government financial reports is still not showing optimal achievement. So it becomes a question why the quality of report information Takalar Regency government's finances have not been able to be increased, what are the causes and how to solve the problem?. So that other local governments can improve Quality of Regional Financial Report Information, which has an impact on service management better public.

Answering this question is a difficult thing. In order to generate a report quality local government finances, local government financial reports influenced by several things including the Regional Financial Accounting System. Mardiasmo (2004) stated that to be able to produce quality financial reports, then local governments must have a reliable accounting system.

Several researchers have conducted tests related to accounting systems regional finances associated with the quality of local government financial reports as; Patra *et al.*, (2015) and Nurillah and Muid (2014). These researchers concluded that the regional financial accounting system has a positive influence on the quality of local government financial reports. However, in Ihsanti's research, (2014) have different results which state that the application of the accounting system regional finance does not affect the quality of regional financial reports.

Other factors that can improve the quality of financial statement information are Regional Financial Management Information Technology System. Government Regulation No. 56 In 2005, it was explained that the financial information system is capable of following up on the implementation of the development process that is in line with the principles of good governance good governance, the central government or local government

is obliged to develop and take advantage of advances in information technology for the improve financial management capabilities.

Several researchers have proven that information technology systems have an effect Positive effects on the quality of financial reports include: Kalumata et al., (2016), Yeny et al., (2016), Nurillah and Muid (2014), Nuryanto and Afiah (2013). However, Suwanda (2015) who states that Information technology systems have an insignificant relationship on the quality of financial reports.

Other factors that can affect the quality of financial statement information are Regional Government Financial Report Review. The review of the financial statements is carried out in the framework of preparing a statement of responsibility for the report finance.

The researcher who examines the related financial statement reviews with the quality of financial report information including: Juanda (2017) and Kalumata et al., (2016) research results show that a review of financial statements provides positive influence on the quality of financial statements. However, in contrast to the findings of Prasetyo and Pangemanan (2012) show that the implementation of the review has not provided significant impact on increasing the accountability of local government financial reports.

Other factors that can affect the quality of financial statement information are: Effectiveness of the Government's Internal Control System. Government Regulation No. 71 Years 2010 that the local government internal control system aims to provide confidence adequate to achieve the effectiveness and efficiency of local government administration, reliability of financial reports, security of regional assets and compliance with laws and regulations.

Researchers who test related to the internal control system have an effecton the quality of local government financial report information conducted by Kalumata et al., (2016), Suwanda (2015), Haliah, (2013). However, in the research conducted Nuryanto and Afiah (2013) presented different results, that the control system internal still has no influence on the quality of financial reports.

Other factors that can affect the quality of financial statement information related to leadership commitment. Commitment to leadership is a support which is the key that greatly influences the success of a company change (Jaurino, 2016). Yeny et al., (2016) argue that improving the quality of financial reports, whether it's a ministry/institution, depending on the commitment of the leadership and active participation in the implementation to continuously improve the financial statements.

Research conducted by Mahlil and Yahya (2017) and Jaurino (2016) they agree that the leadership role can have a positive effect on the quality of the report local government finances. However, it is different from the findings of Yeny et al., (2016) from the results of In his research, the leadership commitment variable has no effect on the quality of information regional financial reports.

The thing that distinguishes it from previous studies is that it is still limited research positioning the government's internal control system and commitment leadership as a variable that can strengthen or weaken (moderate) quality financial statement information. So the central theme of this research is related to the influence of regional financial accounting systems, management information technology systems regional finance, review of local government financial reports, on the quality of information regional financial reports, as well as the effectiveness of the government's internal control system and leadership commitment as a moderating variable.

The purpose of this study was to examine and analyze the determinant factors in affect the quality of regional financial report information.

RESEARCH METHODS

Research Model

The approach used in this research is a quantitative approach, which includes quantitative analysis to test between theory and reality first determine the hypothesis and then test it with statistical analysis techniques. Type This research, when viewed from the research objective, is explanatory research research) to get an explanation of the relationship (causality) between variables through hypothesis testing (hypothesis testing).

Population and Sample

The population in this study is regional government organizations within the local government Takalar Regency, which is devoted to employees of the finance or accounting department of each regional organization. Sampling technique using total sampling because the population of this study only amounted to 138. Focus of research respondents this is the Financial Administration Officer of the Regional Apparatus Work Unit (PPK-SKPD) as the financial manager in each regional apparatus organizational unit.

Method of Collecting Data

Data collected using a primary data strategy with procedures distributing questionnaires obtained from the results of field surveys to the employees involved directly in the preparation of the budget of the regional apparatus organizational unit. Measurement scale used is a Likert scale, which is used to measure the results of answers or opinion of respondents with five answer choices that have different score levels.

Data Analysis

Analysis of the data used with the help of the SmartPLS Program (v.3.2.7). Whereas The data analysis method used is descriptive statistical analysis and statistical analysis inferential. Descriptive statistics are used to describe the data used in research and summarize it in a more informative form. Important descriptive statistics because it gives the reader an overall sense of the data being analyzed. Data analysis inferential statistics using the help of SmartPLS software starting from measurement model (outer model), model structure (inner model), to hypothesis testing.

PLS is a variant-based structural equation analysis (SEM) which simultaneously can perform measurement model testing as well as structural model testing. Model Structural structure is used in causality testing (hypothesis testing with predictive models). The advantage of this method is that it does not require assumptions and can be estimated by the number of samples relatively small.

RESEARCH RESULT

Data Description

Based on the number of questionnaires that have been distributed, the total number of questionnaires that can be processed as many as 98 with a rate of return (response rate) 72.53%. Characteristics respondents can be seen in the following table:

Table 1 Characteristics of Respondents

No	Category	Frequency		
		Person	%	
1	Age	< 25	3	3,1
		26 – 35	25	25,5
		36 – 45	36	36,7
		46 – 55	21	21,4
		56 >	13	13,3
2	Gender	Male	54	55,1
		Female	44	44,9
3	Educational stage	High School/Equivalent	18	18,4
		Diploma	4	4,1
		Bachelor Degree (S1)	59	60,2
		Bachelor Degree (S2)	17	17,3
4	Educational background	Finance/accounting	26	26,5
		Non-financial/accounting	72	73,5

Source: processed primary data (2017)

Measurement Model (Outer Model)

The Outer Model or measurement model defines how each block of indicators relate to latent variables to determine validity and reliability instruments. The validity test is carried out by evaluating the measurement (outer model) that generated by a PLS calculation to see convergent validity (the amount of loading factor for each construct), loading factor meet the discriminant validity requirements with the lowest value 0.647. Reliability test is carried out by looking at the composite value reliability, and cronbach alpha. The value of composite reliability with the lowest value is 0.838 and Cronbach's alpha value with the lowest value of 0.730, which means high reliability. The validity and reliability criteria can also be seen from the Average Variance Extracted . value (AVE) of each construct with a level of 0.568. Thus, it can be stated that all instruments have very good validity and reliability for used as a data collection tool.

Structural Model (Inner Model)

Inner Model or structural model describes the relationship between latent variables based on substantive theory. To evaluate the structural model of the PLS . Model This is done by looking at the value of the coefficient of determination (R^2), Predictive Relevance (Q^2), and Goodness of Fit Index (GoF). The coefficient of determination can be seen from the R-square value for dependent construct. The test results show the R-square value of 0.619 this is shows that the independent variable in explaining the dependent variable is 0.619 or 62% (rounded up), the side is explained by other variables not examined in this research. The result of calculating the value of the Q-square is 0.619 or 62% ($Q^2 = R^2$ exogenous variable) while the lowest GoF value is 0.59. So from the test results show that R^2 , Q^2 and GoF values show that the model that has been formed is robust, meaning that the model is in accordance with the data.

Hypothesis test

Hypothesis testing is done by looking at the significance level of the estimated results of Critical Ratio and probability values . This means that if the value of t statistic is more than 2.00 (one-tailed) or probability value (p-value) is less than 0.05 then the relationship between variables is significant. Meanwhile, to find out the direction of the positive or negative relationship, it is assessed from the results Coefficient Standardized.

The results of testing the regional financial accounting system variables on the quality of information local government financial reports with a critical ratio value of 0.853 (not sig. t 2,000). The test results have a probability value of 0.197 (not sig. p 0.05). It means system regional financial accounting has an insignificant relationship to quality local government financial report information. While the standardized coefficient value of 0.074, this shows a positive coefficient relationship that is not meaningful. It means because the relationship shown is not significant, the regional financial accounting system has no effect on the quality of local government financial report information.

The results of testing the regional financial management information technology system variables on the quality of local government financial report information with a critical ratio value of 2,369 (sig. t 2,000). The test results of the probability value of 0.009 (sig . p 0.05). As for the standardized coefficient value of 0.342, it shows the relationship moderate positive coefficient. So these results illustrate that the technological system Information on regional financial management has a positive effect on the quality of information local government financial reports. This means increasing technological system improvements regional financial management information will be followed by an increase in the quality of report information regional finance, and vice versa.

The results of the variable review of local government financial reports on quality information on local government financial reports with a critical ratio value of 2.013 (sig. t 2,000). The test results of the probability value of 0.022 (sig. p 0.05). Whereas for the standardized coefficient value is 0.292, indicating a positive coefficient relationship that is currently. So these results illustrate that the review of local government financial reports positive effect on the quality of local government financial report information. It means an increase in

the improvement of local government financial report reviews will be followed by an increase in the quality of information on local government financial reports, and vice versa.

The results of testing the government's internal control system variables in moderating the relationship between the regional financial accounting system on the quality of report information local government finances with a critical ratio value of 2,573 (sig. t 2,000). Test results from the probability value of 0.005 (sig. p 0.05). As for the coefficient value standardized by 0.463, indicating a moderate positive coefficient relationship. So that These results illustrate that the government's internal control system moderates the relationship between regional financial accounting systems and the quality of financial report information regional government. This means that every improvement in the regional financial accounting system moderated government internal control system is able to improve the quality of information local government financial reports, and vice versa.

The results of testing the government's internal control system variables in moderating the relationship between the regional financial management information technology system on the quality information on local government financial statements with a critical ratio value of 0.657 (not sig. t 2,000). The test results of the probability value of 0.190 (not sig. p 0.05). As for the standardized coefficient value of 0.065, it shows the relationship meaningless positive coefficient. This means that the relationship shown is not significant so that the government's internal control system cannot moderate the relationship between regional financial management information technology system on the quality of report information local government finances.

The results of testing the government's internal control system variables in moderating the relationship between the review of local government financial reports on the quality of information local government financial reports with a critical ratio value of 2,100 (sig. t 2,000). The test results of the probability value of 0.018 (sig. p 0.05). As for the value of standardized coefficient of -0.342 means significant and not in the same direction, indicating moderate negative coefficient relationship. So this result illustrates that the system government internal control moderates the negative relationship between financial statement reviews local government on the quality of financial report information. It means every increase improvement of local government financial report review moderated by internal control system the government can reduce the quality of information on regional management financial reports, vice versa.

The results of testing the leadership commitment variable in moderating the relationship between regional financial accounting system on the quality of government financial report information area with a critical ratio value of 1,659 (not sig. t 2,000). The test results of the value of probability value is 0.049 (sig. p 0.05). Although the critical ratio value shows not significant but the probability value is significant so that the results of hypothesis testing it is categorized as acceptable. While the standardized coefficient value is 0.235, shows a weak positive coefficient relationship. So that illustrates that leadership commitment moderates the positive relationship between regional financial accounting systems on the quality of local government financial report information. It means every increase improvement of the regional financial accounting system moderated by the commitment of capable leaders improve the quality of local government financial report information, and vice versa.

The results of testing the leadership commitment variable in moderating the relationship between regional financial management information technology system on the quality of report information local government finances with a critical ratio value of 2.104 (sig. t 2,000). Test results from the probability value of 0.018 (sig. p 0.05). As for the coefficient value standardized by 0.236, indicating a weak positive coefficient relationship. So that These results suggest that leadership commitment moderates the positive relationship between regional financial management information technology system on the quality of report information local government finances. This means that every improvement in technology system improvements information on regional financial management is moderated by the commitment of capable leaders improve the quality of local government financial report information, and vice versa.

The results of testing the leadership commitment variable in moderating the relationship between review of local government financial reports on the quality of financial report information local government with a critical ratio value of 2,613 (sig. t 2,000). The test results of the value of probability value is 0.005 (sig. p 0.05). As for the coefficient value standardized value of -0.512 which means significant but not in the same direction, indicating the relationship steady negative coefficient. So these results illustrate that leadership commitment moderating the negative relationship between local government financial statement reviews and quality of local

government financial report information. It means every improvement improvement review of local government financial reports moderated leadership commitment can reduce the quality of information on local government financial reports, and vice versa.

DISCUSSION

This study shows that the proposed hypothesis is rejected. Accounting system regional finance has not been able to become a determining factor for the quality of financial report information at the local government agency Pemda Takalar Regency. That is quite reasonable because the regional apparatus of the finance department has a more educational background many with the classification of non-financial/accounting education of 73.5%. Test the hypothesis of this study has not been able to reduce the information gap (information asymmetric) as described in agency theory (Jansen and Meckling, 1976).

The results of this study are consistent with research conducted by Ihsanti (2014) who get the result that the accounting system has not fully affected the quality information in financial statements. However, the results of this study are not consistent with the results Temaun from Patra et al. (2015), and Nurillah and Muid (2014).

This study shows that the proposed hypothesis is accepted. Technology system Regional financial management information can be a determining factor for quality improvement financial report information on the work unit of the Takalar Regency Government. This finding This is justified because information technology systems play a very important role in a particular job in an organization. Testing the hypothesis of this study confirms that it can reduce agency problem in accordance with agency theory in the context of local government. Therefore Therefore, the use of information technology can be used as a forum to reduce problems in local government financial reports.

The results of this study are consistent with the research conducted by Kalumata et al., (2016), Nurillah and Muid (2014), and Nuryanto and Afiah (2013) support that the system Information technology for regional financial management can affect the quality of information financial statements. Involvement involving information technology in the drafting process regional financial reporting can reduce the occurrence of errors and improve quality of local government financial statement information. This study also rejects responses from the results of research suwanda (2015) which considers information technology systems has not shown a relationship in terms of improving the quality of regional financial reports.

This study shows that the proposed hypothesis is accepted. Report review regional finance can be a determining factor in improving the quality of report information finance in the work unit of the Takalar Regency Government. This finding is reasonable because by carrying out a review of regional financial reports before being submitted to related parties, such as the BPK RI, must first be examined in order to ensure the reliability of the information presented. This result is in accordance with the counterfactual theory reasoning (Sagura and McCloy, 2003) which explains that a person not only accept facts/data for granted, but actively explore existing facts/data as a basis for consideration before making a decision.

The results of this study are consistent with research conducted by Juanda (2017) and Kalumata et al., (2016) support that the review of local government financial reports can affect the quality of regional financial report information. Implementation of review activities financial statements can reduce the occurrence of errors and improve the quality financial statement information. This study also rejects the responses from the research results Prasetyo and Pangemanan (2012) where the review of financial statements has not had an impact on the achievement of accountability of local government financial reports.

This study shows that the proposed hypothesis is accepted. Accounting system regional finance, if the effectiveness of the government's internal control system is moderated, it will can affect the quality of financial report information in local government work units Takalar District. This result is in accordance with the goal setting theory (Locke, 1975), namely the existence of goals to be achieved when the goals are accepted and agreed upon. With the system internal control carried out by the government this can provide confidence adequate accounting data presented, so as to improve the quality information from the report. This arises because of the obligations of each leader regions to prepare accountability reports. If control is not carried out

it is possible that operations and transactions that occur are related to the budget not reported in accordance with the realization that has been implemented. Good planning must always prepare control and supervision.

This study shows that the proposed hypothesis is rejected. System effectiveness government internal control cannot moderate the relationship between technology systems regional financial management information on the quality of financial report information on the work unit of the Takalar Regency Government.

These results have not been able to confirm the goal setting theory (Locke, 1975), namely the existence of the goals to be achieved make it possible to take advantage of various things to motivate for the achievement of goals. With a goal to be achieved enable governments to make diagnoses to utilize technology and systems control according to goal setting. But with information technology systems later internal control is carried out, this has not been able to provide adequate assurance that the objective of improving the quality of information from financial reports can be achieved.

This study shows that the proposed hypothesis is accepted. Report review local government finances if moderated the effectiveness of the internal control system government, it can have a negative impact on the quality of financial statement information area in the work unit of the Takalar Regency Government. This finding is reasonable because both This is both a review of regional financial reports and the effectiveness of the internal control system government is carried out by a function of internal audit within the government carried out by the government's internal supervisory apparatus. So that it can affect memory and human attention in completing tasks and functions.

These results confirm in accordance with the goal setting theory (Locke, 1975) of the principle of goal setting is the complexity of the task. People who work in roles that complex allows to have high motivation to achieve goals. However, they often push themselves too hard so the work done is too excessive. This can have the opposite impact (badly) if the work done is exaggerating. Desire to improve the quality of information from financial reports it can even have a negative impact due to the complexity of the tasks assigned to APIP. This research test shows that the proposed hypothesis is accepted.

The regional financial accounting system, if moderated by the leadership's commitment, can affect the quality of financial report information in the district government work Takalar. This finding is reasonable because the leader, in this case the regional head, is the the holder of executive power has the responsibility to provide services optimal for stakeholders. Strong commitment from the leadership to the achievement of goals pre-designed support is a very important key on the success of a change in an organization.

This result is in accordance with the goal setting theory (Locke, 1975), namely the existence of a goal that is to be achieved when goals are accepted and agreed upon. With a strong commitment from regional leaders in order to achieve goals, then all aspects that can affect the quality from local financial report information can be optimized.

This study shows that the proposed hypothesis is accepted. Technology system information on regional financial management can be moderated by the commitment of the leadership so that it can affect the quality of financial report information in local government work units Takalar District. This finding is reasonable because the authority delegated by central government to local government so that regional heads are required to use a better computer-based financial management system for the support the achievement of optimal tasks.

This result is in accordance with the goal setting theory of goal commitment where a person has a degree of effort from his desire to achieve a goal (Locke, 1975). Goal setting theory as a basis for explaining variations in leadership behavior towards what is he leads regarding the goals to be achieved in order to achieve the quality of information local government financial reports.

This study shows that the proposed hypothesis is accepted. Report review local government finances, if moderated by the leadership's commitment, can have an impact negative impact on the quality of regional financial report information in local government work units Takalar District.

The results of the study are in accordance with the goal setting theory (Locke, 1975). that there is a cognitive process in establishing goals that is the determination of behavior. The behavior of leaders who are committed to providing excellent service optimally makes leaders act to hide information from other parties. Information submitted to the first party, in this case the internal auditor, namely APIP sometimes different from the information submitted to the external auditor in this case BPK. So that the assessment given has a difference that has an impact on the results final opinion from BPK findings that are less than optimal.

CONCLUSIONS AND SUGGESTIONS

It was concluded that the regional financial accounting system had no effect on quality of regional financial report information. Management information technology system regional finances and reviews of regional government financial reports have a positive effect on the quality of regional financial report information. Effectiveness of internal control system government and leadership commitment moderate the positive relationship between accounting systems regional finance on the quality of regional financial report information. System effectiveness government internal control cannot moderate the relationship between technology systems regional financial management information on the quality of regional financial report information. The effectiveness of the government's internal control system and the leadership's commitment to moderate negative relationship between the review of local government financial reports on the quality regional financial report information. Leadership commitment moderates the positive relationship between regional financial management information technology system on the quality of report information regional finance.

It is recommended to add other variables that are suitable for use determine the quality of regional financial report information that has not been mentioned in the this research. The next researcher can improve the questionnaire used in the this research. The sample used in this study is still limited to the government area. So that further researchers are advised to further broaden the scope study. The next researcher can retest the model used in the this research.

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