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**The Effect of Human Resources Capacity, Use of Information Technology, and Internal Control Systems on Reliability and Timeliness of Financial Statements Submission  
(Empirical Evidence from Pekanbaru City Regional Organization)**

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**Abstract:** *This study aims to examine the effect of human resource capacity, utilization of information and technology, and internal control on reliability and timeliness of financial reporting. This study used a sample of 129 respondents from organization of Regional Device in Pekanbaru Region. The hypotheses testing with multiple analysis regression and the statistical program that used is SPSS 25. Our findings show that human resource, utilization of information and technology, and internal control system are positive significantly the reliability and timeliness of financial reporting.*

**Keywords:** *Human Resource Capacity, Utilization of Information and Technology, Internal Control System, Reliability, Timeliness of Financial Reporting.*

## **Introduction**

As the development of Public Sector Accounting in Indonesia, the need for accountability as a form of accountability to the public for government performance becomes a common demand. The strengthening of these demands requires government agencies to provide information on activities and performance to the public. As one form of accountability in the administration of government, a concrete effort to realize transparency and accountability in the management of government finances, both the central and regional governments is to submit accountability reports in the form of financial reports.

The enactment of Government Regulation Number 71 of 2010 concerning Government Accounting Standards, is a real effort to realize transparency and accountability in the management of the country's finances through the submission of government financial accountability reports that meet the principles of timely and are prepared in accordance with generally accepted government accounting standards. Many parties will rely on information in financial statements published by the central and local government as a basis for decision making.

Law Number 23 Year 2014 which is a revision of Law Number 22 Year 1999 concerning the revised Regional Government has instilled history for regional autonomy in Indonesia. Law Number 23 Year 2014 explains that Regional Autonomy is the right, authority

and obligation of autonomous regions to self-regulate and manage government affairs and the interests of local communities in accordance with statutory regulations. As a consequence of regional autonomy, there was fiscal decentralization which made the regions have the power to manage financial funds. Local governments are required to provide regional financial information and be made public. Regional financial information contains at least information on budgeting, budget execution, and financial reports.

Regional Apparatus Organizations that are part of local government are government administrators. As a user of the state budget, it is obliged to carry out financial management to account for its main tasks and functions based on a predetermined plan. One form of government accountability and accountability to stakeholders is government financial reports. Based on Government Regulation No. 12 of 2019, OPD financial statements are prepared and presented at least covering the budget realization report, balance sheet, operational report, statement of changes in equity, and notes to the financial statements.

As with financial reporting on public companies, government financial reporting must also be published in a timely manner. Submission is said to be timely when the report is submitted or published at the right time to enable decision makers to use it in making decisions (Romney and Steinbart, 2009: 28). Timeliness is an important factor in presenting relevant information that can be relied upon.

Timeliness of financial reporting can affect the value of financial statements (Kenley and Stubus 2005). Timeliness is one important factor in presenting relevant information. Characteristics of relevant information must have predictive value and be presented on time. Financial statements as information will be useful if the information they contain is provided on time to decision makers before the information loses its ability to influence decision making. The faster the information is disclosed, the more relevant the information will be for users of financial statements. The impact of inaccuracy results in mistakes in decision making or the minimum risk that decisions are made with little or no quality. So the financial statements are said to be unreliable.

Such a phenomenon occurs in Pekanbaru City, Riau Province in 2018. Pekanbaru Major, AyatCahyadi, has just submitted the 2017 Regional Government Financial Report (LKPD) to the Indonesian Representative Board of Finance (BPK) Riau Representative on April 9, 2018. Where is the financial report it should be submitted no later than three months after the budget execution ends on 31 March 2018 precisely. Based on this phenomenon, it can be seen that there are still delays in the submission of financial reports by the regional government. Submission of financial statements that are not timely can result in delays in the decision making process or at least the decisions made are not accurate because they are considered not up to date. Timeliness is one important factor in presenting relevant information so that it can be relied upon.

There are several factors that affect the reliability and timeliness of financial statement submission. The first factor, namely the capacity of human resources. Human resource capacity is the ability of a person or individual, an organization, or a system to carry out its functions or authorities to achieve its objectives effectively and efficiently. Capacity must be seen as the ability to achieve performance, to produce outputs and outcomes. So that competent and qualified human resources are able to apply the accounting system well, which results in the production of quality financial reports and in accordance with established standards.

Research on the influence of human resource capacity on the reliability and timeliness of the submission of financial statements has been carried out by several parties before. The

study still found mixed results Nurdiansyah (2018) found that the capacity of human resources affects the reliability and timeliness of financial statement submission. While Komarasari (2017) proved that human resource capacity has no effect on the reliability and timeliness of financial statement submission.

The second factor is the use of information technology. Utilization of information technology advancements aims to make public services easily and cheaply accessible to people in all regions of the country. Computers as a component of information technology are tools that can multiply the capabilities of humans and computers can also do things that humans might not be able to do. With the help of computer data processing can be arranged in such a way that information can be presented on time and at a cost that is still below the benefits themselves.

Research on the influence of the use of information technology on the reliability and timeliness of the submission of financial statements has been carried out by several parties before. The study still found mixed results. Ramadhan (2016) found that the use of information technology affects the reliability and timeliness of financial statement submission. Pradana (2018) examined that the use of information technology has no effect on the reliability and timeliness of financial statement submission.

The third factor is the internal control system. The internal control system aims to direct, supervise, and measure an organization's resources and see the accuracy and reliability of accounting data. SPI also aims to prevent and detect fraud. Research on the effect of the internal control system on the reliability and timeliness of the submission of financial statements has been carried out by several parties before. The study still found mixed results. Arsini (2017) found that internal control systems affect the reliability and timeliness of financial statement submission. However, Putri (2018) proved that the internal control system does not affect the reliability and timeliness of financial statement submission.

## **Literature Review**

Financial statements are a form of responsibility for the management of economic resources owned by an entity. The published financial statements must be prepared in accordance with applicable accounting standards so that the financial statements can be compared with the previous period's financial statements or compared with the entity's clear financial statements (Windiastruti, 2018).

Regulation of the Minister of Home Affairs Number 21 of 2011 concerning the Guidelines for Regional Financial Management, in general provisions states that what is meant by regional finance is all regional rights and obligations in the context of administering regional governments which can be valued in money including all forms of wealth related to rights and the area's obligations. Furthermore, Article 4 also states that regional financial management is carried out in an orderly, obedient to the laws and regulations, effective, efficient, economical, transparent, and responsible by taking into account the wishes of justice, compliance, and benefits to the community.

Reliability or reliability is the ability of information to provide confidence that the information is true or valid. Information in financial statements must be reliable, that is free from misleading notions and material errors, honestly present every fact, and can be verified. To be useful, information must also be reliable. Information has reliable quality if it is free from misleading notions, material errors, and can be relied upon by its users as a faithful representation of what should be presented or that is reasonably expected to be presented.

Information useful to users is information that has value, including financial statements. That is so that information can be used in decision making. The quality of the value of financial

statement information is very important, one of which is measured by reliability as stated in PP No. 71 of 2010. Considering that reliability is a qualitative characteristic of government financial statements.

Timeliness is the availability of information for decision makers when needed before the information loses the ability to influence a decision. Information will be useful if delivered in a timely manner. Timeliness can be interpreted that the information contained in financial statements is available to users of financial statements as a basis for decision making before the information loses its capacity (Kieso *et al.*, 2014: 36). If there are undue delays in reporting, the information produced will lose its relevance (PSAK 1, 2015).

Timeliness is an important limitation on the publication of financial statements where financial statements must be presented at regular intervals to see changes in company circumstances that might affect user predictions and decisions. Regulations governing the timeliness of financial reporting of government agencies are regulated in Government Regulation No 8 of 2006 concerning Financial Reporting and Performance of Local Government Agencies.

Human resource capacity is the ability of a person or individual, an organization (institutional), or a system to carry out its functions or authorities to achieve its objectives effectively and efficiently. To assess the capacity and quality of human resources in carrying out a function, including accounting, it can be seen from the level of responsibility and competence of these resources. The responsibility can be seen from or stated in the job description. Job descriptions are the basis for carrying out their duties properly. Without a clear job description, these resources cannot carry out their duties properly.

Human resources will play an active role in the process of reporting financial information from the beginning to the end. In addition, human resource capacity is also directly related to the suitability of the financial statements presented in accordance with established government regulations. So the information presented is highly dependent on human resources in this case, namely employees.

Information technology plays a role in providing useful information for decision makers in the organization including in reporting so that it supports the decision making process more effectively. Utilization of information technology based on research Primayana (2014) is the optimal use of computers, software/software, and others. In this case the computer is the most important part of information technology will greatly help improve the quality of information. Information technology such as computers can help speed up the work being done, using computers will be more accurate and consistent in calculations than using a manual system. In addition, the computer as one of the technological components of information technology is a tool that can multiply the capabilities of humans. Information technology aside from being a computer technology (hardware and software) for processing and storing information, it also functions as a communication technology for disseminating information (Pramudiarta, 2015).

Internal control system according to Law No. 60 of 2008 is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial statements, securing state assets, and adherence to regulations invitation. The internal control system includes the organizational structure, methods and measures that are coordinated to safeguard the organization's wealth, check, accuracy and reliability of accounting data, encourage efficiency, and comply with management policies. According to its purpose, internal control can be divided into two namely internal accounting control (internal accounting control) and internal administrative control (internal administrative control).

## Theoretical Framework and Hypothesis Testing

Roviyanti (2011) explains that financial statements are a product produced by the field or discipline of accounting. To produce quality financial reports, it requires human resources who understand and are competent in accounting, finance and organization. Because to produce quality financial reports, the quality of employees involved in the preparation of financial statements must understand and comprehend how the accounting process and implementation is carried out in accordance with applicable regulations. In good financial management, an organization or company must have quality human resources, supported by accounting education backgrounds, often attend education and training, and have experience in finance. So to implement the accounting system, qualified human resources (HR) will be able to understand accounting logic well. Failure of human resources in understanding and applying accounting logic will have an impact on the errors in the financial statements that are made and the discrepancies of the reports with established standards.

H<sub>1</sub>: Human Resources Capacity Has a Positive Impact on the Reliability and Timeliness of Financial Report Submission.

Information technology plays a role in providing useful information for decision makers in the organization including in reporting so that it supports the decision making process more effectively. The presence and use of information technology is needed to expedite or accelerate a job, as well as the process of reporting financial statements to be in accordance with the specified time. To follow up on the implementation of development processes that are in line with good principles, each organization is obliged to utilize information technology advancements to improve financial management capabilities, and distribute information to the public. Thus, with the use of information technology, government organizations can improve the quality of financial reports produced. When the maximum utilization of information technology, the better the quality of the financial statements produced. Also, financial reports can be submitted more timely.

H<sub>2</sub>: The Use of Information Technology Has a Positive Impact on the Reliability and Timeliness of the Submission of Financial Statements.

Internal control system is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial statements, security of state assets, and adherence to laws and regulations. When the internal control system in an organization or government agency has been arranged properly, then employees who work in the organization or agency will be able to know how to carry out their duties and functions effectively and efficiently, especially in financial management. Thus, the results achieved in the form of financial statements produced will be more quality and reliable. Also, the delivery of financial statements can also be done on time.

H<sub>3</sub>: Internal Control Systems Influence the Reliability and Timeliness of Financial Report Submission

## Research Model

Research location is a place or area that is the subject in a study. The location of this research is in Pekanbaru City, Riau Province, particularly in all Regional Organization Organizations of Pekanbaru City.

The population of this study were all Regional Organization of the City of Pekanbaru, amounting to 41 OPD. The sampling technique used in this study was purposive sampling. Purposive sampling is used because the information to be taken comes from sources that are deliberately chosen based on criteria set by researchers. Criteria for respondents are

employees who carry out the financial accounting/administrative functions of the OPD who are heads and staff of the financial accounting/administration subdivision. Researchers set 3 (three) respondents for each OPD. So that the total sample of 123 respondents (41 OPD x 3 respondents).

### Variable Definition and Measurement

Human resources, namely people who are ready, willing and able to contribute in the achievement of organizational goals, human resources include three aspects, namely education, experience and training. Indicators of human resources in this study were measured using a questionnaire that has been used by Siregar (2017), namely: (1) Background and capabilities of the employee (2) Placement of human resources in accordance with capabilities (3) Performing tasks according to established procedures (4) There are supporting resources (5) Training to improve human resource competencies.

Use of information technology is the optimal use of computers, software / software, and the like. Indicators of information technology utilization in this study were measured using a questionnaire that has been used by Siregar (2017), namely: (1) The existence of information technology equipment (2) Maintenance of equipment regularly (3) The accounting process is carried out using software (4) Internet use.

Understanding the internal control system is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in achieving organizational goals through effective and efficient activities, reliability of financial statements, security of state assets, and adherence to laws and regulations. Internal control indicators in this study were measured using a questionnaire that was used by Octarinda (2016), namely: (1) Application of a code of ethics (2) There is tolerance and risk management (3) Authorization of the authorities (4) Supervision of the accounting system.

### Result and Discussion

#### Descriptive Introduction

Descriptive statistical analysis provides information about the variable data used in the study, including the mean, maximum value, minimum value and standard deviation.

**Table 1. Descriptive Statistics**

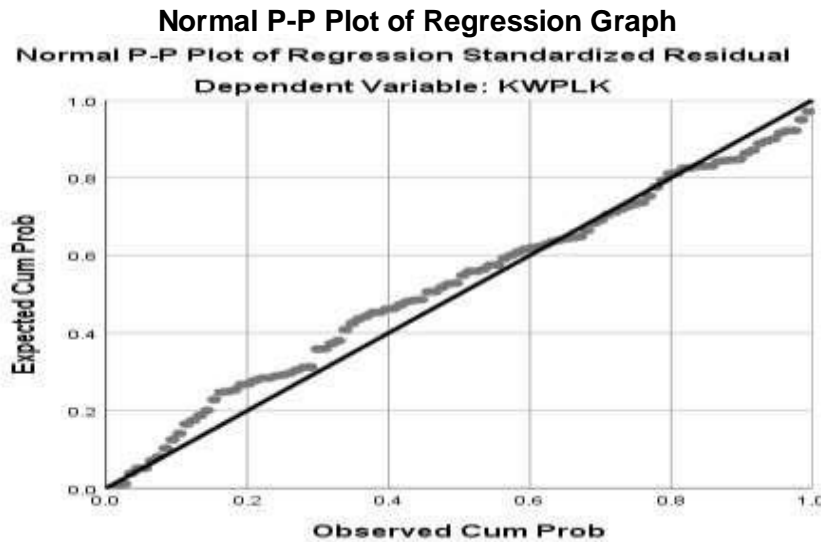
	N	Min	Max	Mean	St. Dev
CM	102	30,00	50,00	43,02	3,93
KSD					
PTI	102	31,00	45,00	38,46	2,63
SPI	102	20,00	45,00	38,85	3,56
KKWPLK	102	20,00	40,00	34,44	3,05

Validity test is used to determine the appropriateness of items in a list (construct) of questions in defining a variable. Based on the test results, it is known that all items in the questionnaire used have a significance value of 0.01 or smaller than 0.05. Thus, the measuring instrument used is valid.

Reliability is a measure of the consistency of respondents in answering matters relating to the constructs of the questions in the questionnaire. Based on the test results, it is known that all variables in this study have a Cronbach's alpha value > 0.07. Thus, it was concluded that all instruments in this study were reliable.

**Table 2. Normality Test Results**

<b>Unstandardized Residual</b>			
N			102
Normal	Mean		0,0000000
Parameters	St. Dev		2,58960814
Most Extreme	Absolute		0,087
Differences	Positive		0,056
	Negative		-0,087
Test Statistic			0,087
Asymp. Sig (2-tailed)			0,055



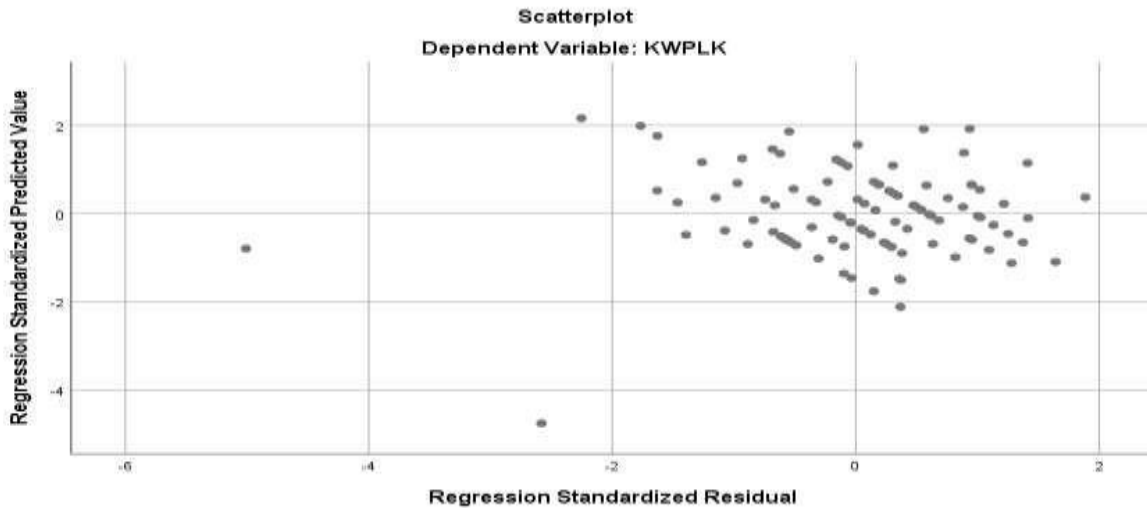
**Figure 1. Normal P-P Plot of Regression Graph**

Based on the Kolmogorov-Smirnov test table above, it is known that the asymp value. sig. (2-tailed) is greater than 0.05. Then, based on the normal p-p plot regression graph it is known that the data points have followed and spread in the direction of the diagonal line. Thus, the data in the regression model of this study have been normally distributed.

**Table 3. Multicollinearity Test Results**

<b>Model</b>	<b>Tolerance</b>	<b>VIF</b>
<b>KSDM</b>	<b>0,744</b>	<b>1,344</b>
<b>PTI</b>	<b>0,752</b>	<b>1,329</b>
<b>SPI</b>	<b>0,982</b>	<b>1,019</b>

Based on the table above, it is known that all variables already have a tolerance value that is greater than 0.1 and VIF is smaller than 10. Thus, the regression model in this study has been free from multicollinearity.



**Figure 2. Scatter Plot Graph**

Based on the picture above, it can be seen that there is no particular pattern in the graph presented. Thus, it was concluded that there was no heteroscedasticity in this study.

**Table 4. Autocorrelation Test Results**

	Durbin Watson	dL	dU	4-dU
Predictors: (Constant) KSDM, PTI, SPI	2,111	1,5969	1,7596	2,2404
Dependent Variable: KKWPLK				

Based on the table above, it is known that the Durbin-Watson value is 2.111. This value is between the dU and 4-dU values. So, it can be concluded that there was no autocorrelation in the regression model of this study.

**Table 5. Regression Analysis Results**

Model	Unstandarized Coefficients		Standarized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6,423	4,866		1,320	0,190
Human Resource Capacity	0,218	0,077	0,282	2,836	0,005
Use of Information Technology	0,319	0,114	0,277	2,806	0,006
Internal Control System	0,162	0,074	0,189	2,188	0,031

Based on the table above, the research regression equation can be obtained as follows:

$$Y = 6.423 + 0.218X_1 + 0.319X_2 + 0.162X_3$$

The explanation of the equation is as follows: A constant value of 6.423 indicates that without the influence of human resource capacity, utilization of information technology and



internal control systems is considered constant, the reliability and timeliness of financial statement submission is 6.423. The value of the regression coefficient of human resource capacity is 0.218, indicating that for each increase in human resource capacity by one unit and other variables are constant, the reliability and timeliness of financial statement submission will increase by 0.218. The regression coefficient of information technology utilization is 0.319, indicating that every time there is an increase in the use of information technology by one unit and other variables are constant, the reliability and timeliness of the delivery of financial statements will increase by 0.319. The regression coefficient of the internal control system is 0.162, indicating that every time an internal control system increases by one unit and the other variables are constant, the reliability and timeliness of the submission of financial statements will increase by 0.162.

**Table 6. Coefficient of Determination**

R	R Square	Adjusted R Square	Std. Error of the Estimate
.528 <sup>a</sup>	0.279	0.257	2.62895

Based on the table above, it is known that the value of R<sup>2</sup> in this study is 0.279. This value indicates that the ability of all independent variables in explaining the dependent variable is 27.9%, while the rest is explained by other variables not examined in this study.

**Table 7. Hypothesis Test Results**

Model	Stzd.Coeff.	t	Sig.
	Beta		
(Constant)		1,320	0,190
Human Resource Capacity	0,282	2,836	0,005
Use of Information Technology	0,277	2,806	0,006
Internal Control Systems	0,189	2,188	0,031

Based on the testing that has been done, the t-count value is 2,836 and the significance value is 0,005. Based on the criteria, it can be concluded that the capacity of human resources affects the reliability and timeliness of financial statement submission.

When human resources in an agency or organization has good quality and competence, then this situation will make members of the organization able to do their duties and functions properly, especially those responsible for preparing financial statements. Because, to produce reliable financial reports and timely delivery of financial reports requires competent and competent human resources in the fields of accounting, finance and organization.

Such competence and quality will encourage all parties involved in the preparation of financial statements to carry out their duties and functions properly and on time. When all parties involved in the preparation of the financial statements have sufficient competence, the resulting financial statements will become more reliable and can submit their financial statements in a timely manner. The results are in line with Yadnya (2017) and Nurdiansyah (2018) who found that human resource capacity has a positive and significant effect on the reliability and timeliness of financial statement submission.

Based on the testing that has been done, the t-value is 2.806 and significance value is 0.005. Based on the criteria, it can be concluded that the use of information technology affects the reliability and timeliness of financial statement submission.

Optimal use of information technology in government organizations will be able to simplify the process of preparing financial statements and can reduce the risk of human error so as to improve the quality and fairness of financial statements. In addition, information technology can also expedite all activities related to the preparation of financial statements so that they can complete and submit financial reports in a timely manner. The results of this study are in line with the results of the research of Ramadan (2016) and Yusuf (2016) who found that the use of information technology has a positive effect on the reliability and timeliness of financial statement submission.

Based on the testing that has been done, the t-value is 2,188 and the significance value is 0,005. Based on the criteria, it can be concluded that the internal control system influences the reliability and timeliness of financial statement submission.

A good and adequate internal control system will help and encourage each member of his organization to work according to their respective duties and functions. Thus, each member correctly understands what tasks and responsibilities should be done and not done, especially in preparing financial statements. This will make the information presented in the financial statements more reliable and trustworthy.

The existence of a good and adequate internal control system, the parties involved in the process of preparing the financial statements will also work more efficiently because they already know their respective roles and functions. As a result, the financial statements will be able to be prepared and completed in accordance with the predetermined time targets and in the end, the delivery of financial statements can be done in a timely manner.

The results of this study are in line with the results of research conducted by Arsini (2017) and Yadnya (2017) which show that the internal control system has a positive effect on the reliability and timeliness of financial statement submission.

## **Conclusion**

Based on the results of tests that have been carried out, we get the following conclusions: Human resource capacity is proven to have a positive effect on the reliability and timeliness of financial statement submission. The use of information technology has proven to have a positive effect on the reliability and timeliness of financial statement submission. The internal control system has been proven to have an effect on the reliability and timeliness of the submission of financial statements.

## **Suggestion**

Based on the above limitations, suggestion can be given as follows: Future research, can combine interview methods when collecting data through questionnaires. So, researchers will be able to understand the problem complexity of the problem and explain the purpose of the study to respondents. Future studies can add other variables that might better explain the reliability and timeliness of the delivery of financial statements. For local government organizations (OPD), especially in Pekanbaru Region, can make the results of this study a literature and source of information in the context of evaluation, especially regarding how human resource capacity, technology utilization, internal control systems, and the reliability and timeliness of financial statement submission in their respective organizations. For regulators, it can make the results of this research as a literature in developing policies, laws and regulations related to the objects and topics being studied.

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- Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah.