

Factors Affecting The Reporting of The Quality of Accounting Information Resentation (Objective Studies in SKPD of Makassar)

Ratna Mappanyukki^{a*}, Syamsu Alam^b

^aUniversitas Diponegoro, Semarang, Central Java, Indonesia.

^bUniversitas Muslim Indonesia, Makassar, South Sulawesi, Indonesia

Abstract

This study aims to determine, assess and analyze how much influence the education, training, work experience and computer literacy staff of partially or simultaneously reporting on the quality of accounting information on SKPD Makassar. The object of this study consisted of two variables, namely the independent variable (X) and the dependent variable (Y). The independent variables in this study are: education (X1), training (X2), work experience (X3), and the computer control (X4). The dependent variable in this study is the quality of accounting information (Y). In connection with the research object, then that serves as the subjects of this study were SKPD Makassar. This study uses a sample of the type of research is explanatory case study to explain the relationship between the variables used in this study through research hypothesis tests that have been established, while the technique used is Cross Sectional. The data were analyzed using multiple linear regressions. Testing of the hypothesis in this study is done by Simultaneous Test (F-test) and partial test (t-test). The target population in this study were all SKPD Makassar City, amounting to 38. The unit of analysis is the study SKPD Makassar. Respondent was Head of Section Financial sector departments, with the consideration that the head of the finance sub-section relative to know the condition of his staff and directly supervise the work of reporting section. The results of the study, showed a positive and significant effect on the variable partial education, training, work experience and computer literacy on the quality of accounting information on SKPD Makassar. Either partially or simultaneously, this means that the competency of personnel, especially the staff reporting to contribute enough to produce the quality of accounting information.

Keyword: Education, training, work experience, computer technology, the quality of accounting information.

1. Introduction

The purpose and function of government financial reporting is fulfilled as follows: First, compliance and management (compliance and stewardship). The financial statements of the government can provide assurance to the user information and other authorities that the government has made the financial management of resources in accordance with the provisions of the law and other regulations set. Second, accountability and reporting retrospective. Government's financial statements are used as accountability to the public. With the report Parliament can monitor and evaluate the performance of the government. Third, local government financial reports should provide information that can be used: planning and budgeting as well as determine the effect of investment and allocation of resources for operational purposes.

In the last three years to get the title of "disclaimer" of the BPKP. However, since 2009, the title of the financial statements of South Sulawesi has risen to unqualified. BPK RI disclose information, financial reports in 24 counties and cities in South Sulawesi 2005-2012 period, still get a qualified opinion (www.bpk.go.id). Based on the facts

found by the researchers so keen to prove empirically, Quality of Accounting Information on SKPD (Satuan Kerja Perangkat Daerah = Regional Work Unit Department) entire city of Makassar, in terms of education, training, work experience and computer literacy. so the title of this research proposal is: "Influence Factors of Education, Training, Work Experience and Executive Staff Computer Control Reporting on the Quality of Accounting Information" (Objective studies in Makassar).

2. Basic Theory, Framework for Thinking

Competence Theory

[6] defines competence as the complete person and includes the knowledge, experience, skills, and attitudes necessary to be able to carry out the work and interact optimally with the demands of the job. Competence appears in the form of work behavior, and effective work behavior born of good competence is the dream of every organization. Moreover, competence is a bridge between the "Grand Scenario" organization (Vision, Mission,

* Corresponding author. Tel.: N/A; fax: N/A.
E-mail address: hadeita@yahoo.com.

Strategy, and Key Success Factors) with Strategic Human Resources Management.

Education, Training, Work Experience, Financial Accounting Information Systems

Flippo (1984: 69) argues that: Education is concerned with increasing the general knowledge and understanding of our total environment. Education is associated with increased public knowledge and understanding of the environment as a whole. Human resource development can be done through training, because the training aims to improve the knowledge and skills of employees in accordance with the needs of the organization and the individual. Experience by Cascio (1995: pp. 260) as follows; Experience is the factor appraises the length of the time usually or trade know-ledge, to learn to perform the work effectively.

1. Centralized Database; 2. Distributed Access With Group of Users; 3. Wide Area Network (WAN) and Local Area Network (LAN). All users or users Regional Financial Accounting Information Systems connected to a WAN network. WAN is a network that aligning between LANs. With this entire WAN and LAN users can access the database SIAKD located in Server. For the security interests of the se-drop data transfer between the LAN must be in encrypted.

3. Research Method

The data were analyzed using multiple linear regression,

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Y = Presentation Quality of Accounting Information

X₁ = Education.

X₃ = experience work.

X₂ = training

X₄ = Computer literacy.

β₀ = Intercept (constant).

β₁, β₂, β₃ = regression coefficients.

e = Error.

Operation Variables

Table 1
Operational Variables

VARIABEL	KONSEP VARIABEL	INDIKATOR	SKALA
Education (X1)	Education is concerned with increasing general l knowledge and understanding of our total environment. Flippo (1984:69)	Formal education. Competency <i>Indek Prestasi Komulatif (IPK)</i> .	Ordinal

Training (X2)	Training is the process of providing employees with specific skills or helping them correct deficiencies in their performance. Gomez-Mejia et. al (1995:293)	The duration of training, materials and continuity.	Ordinal
Eperience Work (X3)	Experience is the factor appraises the length of the time usually or trade knowledge, to learn to perform the work effectively Cascio (1995:260)	Future work in the field of accounting. Work experience in the field of accounting	Ordinal
Penguasaan Komputer (X4)	Computer knowledge helps you compete in today's workplace Slotnick et. Al (1999:6)	Expert software	Ordinal
Quality of Accounting Information (Y)	General Accepted Accounting Principal (2009:7)	a. can be understood b. relevant c. reliability d. can be understood	Ordinal

Hypothesis

H1: Simultaneously whether the factor of education, training, work experience and mastery computer operating staff reporting an effect on the quality of accounting information presentation.

H2: In partial whether the factor of education, training, work experience and mastery of computer staff of reporting affects the quality of accounting information presentation.

4. Research Result

Table 2
Determination coefficient

Model	Model Summary ^b			
	R	R Square	Adjusted R Square	Std. Error of the Estimate
=1	0.667 ^a	0.629	0.605	0.28457

Table 2 the value of the coefficient of determination (Adjusted R Square) of 0.605, which means that there is an influence or a contribution of 60.5% of the independent variables (education, training, work experience and computer literacy) in explaining the quality of accounting information, while the remaining 39.5% (100% -60.5%) is explained by other variables not examined in this

The calculation of the partial regression coefficient can be seen:

Table 3
Partial regression coefficient calculation
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	2.176	0.300		0.586	0.562
Pendidikan (X1)	0.351	0.097	0.430	3.611	0.001
Pelatihan (X2)	0.435	0.087	0.594	4.143	0.024
Pengalaman Kerja (X3)	0.587	0.095	0.623	4.290	0.015
Penguasaan Komputer (X4)	0.219	0.085	0.387	2.116	0.003

Effect of Education on the Quality of Accounting Information

This values obtained for the variable of 3.611 education and confidence level ($\alpha = 0.05$), obtained significant value of 0.001 is smaller than 0.05. The value t tab with $\alpha = 0.05$ and degrees of freedom (4.32) test one side of 1.712: t count > t table, then Ho rejected H1 accepted t hit for the education variable coefficient (3.611) is greater than t tab (1.712), then the error rate of 5% concluded that education has a positive and significant impact on the quality of accounting information.

Effect of Training on the Quality of Accounting Information

Therefore t hit for training variable coefficient (4.143) is greater than t tab (1.712), then the error rate of 5%. It can be concluded that the training has a positive and significant impact on the quality of accounting information on SKPD Makassar.

Work Experience Influence on the Quality of Accounting Information

This value for the variable of 4.290 work experience and the confidence level ($\alpha = 0.05$), obtained significant value of 0.015 is less than 0.05. t value tab with $\alpha = 0.05$ and degrees of freedom (4.32) for testing one side is 1.71, the work experience variable coefficient (4.290) is greater than t tab (1.712), concluded that the work experience positive and significant impact on the quality of accounting information.

Effect on the Quality Control Computer Accounting Information

Variable expert of the computer by 2,116 and the confidence level ($\alpha = 0.05$), obtained significant value of 0.003 is less than 0.05. T Value tab with $\alpha = 0.05$ and degrees of freedom (4.32) for testing one side is 1.712. Right side of the testing criteria is: If t-count > t-table, then Ho is rejected and H1 accepted.

Variable control of the computer (2.116) is greater than t tab (1.712), 5% error concluded computer literacy positive

and significant impact on the quality of accounting information on SKPD Makassar.

5. Conclusion

There is a positive and significant effect on the variable partial education, training, work experience and computer literacy on the quality of accounting information on SKPD Makassar. This means that the competency of personnel, especially the staff reporting to contribute enough to produce the quality of accounting information on SKPD Makassar.

There is a significant influence and simultaneously on the variables of education, training, work experience and computer literacy on the quality of accounting information on SKPD Makassar. This means that the competence of personnel, especially the staff of reporting already contributed the maximum to produce a good quality of accounting information and optimal SKPD Makassar.

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