TIMELINESS OF FINANCIAL REPORTS AFFECTED BY INFORMATION TECHNOLOGY WITH THE QUALITY OF HUMAN RESOURCES AS A MODERATION VARIABLE

by desi sari

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TIMELINESS OF FINANCIAL REPORTS AFFECTED BY INFORMATION TECHNOLOGY WITH THE QUALITY OF HUMAN RESOURCES AS A MODERATION VARIABLE

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ABSTRACT

This study aims to look at the effect of information technology on the timeliness of financial reporting with the quality of human resources as a moderating variable in regency/city Bawaslu in West Sumatra. In this study the method used is the sampling technique, namely Total Sampling by distributing questionnaires. The variables in this study were information technology as the independent variable, timeliness of reporting as the dependent variable and the quality of human resources as the moderating variable. The analytical method used in this study is associative quantitative and Moderated Regression Analysis (MRA). The results of this study indicate that information technology has a positive effect on the timeliness of financial reporting, while the quality of human resources can strengthen the relationship between information technology and the timeliness of financial reporting.

1. INTRODUCTION

Financial reports published or presented by the government, both the central government and regional governments, must contain timely elements in accordance with the principles of timely financial reporting. Timeliness is one of the most important parts in the process of presenting quality financial information (Sukri, 2017) [1]. Timeliness is the vulnerability of time or the length of time the required information is available for the existence of information which is a consideration used in making a decision (Rosario, Maria, 2021)[2]. In realizing timely financial reports there are several factors that influence it, such as factors from the internal environment and also factors from the external environment, such as the quality factors of human resources and information technology which are believed to affect the timeliness of a financial report, therefore, quality resources are needed. qualified human beings and reliable information technology (Nurilah,2014) [3].

Information Technology functions to process, process and reproduce data with the support of an information system consisting of hardware and software (Oktavianti 2022) [4]. In producing timely financial reporting, in addition to information technology, quality human resources are also needed to run information technology to achieve timely financial reporting. Human Resources relates to the principles of realizing timely financial reporting. The quality of human resources is expertise in the form of knowledge or skills of a person to produce professional services in fulfilling their obligations in carrying out a job (Farida, Salsabila, Hanifah, and Liska 2021) [5].

In carrying out good financial management, an organization or government agency must have quality and competent human resources and be supported by an educational background that is appropriate to the field being carried out and often attend education and training, and have experience in the financial sector. In the last five years financial reporting at District/City General Election Supervisory Bodies throughout Indonesia has switched to financial reporting using information technology in the form of an application, namely the Satker Application System (SAS), but in early 2022 the financial reporting of District/City General Election Supervisory Bodies throughout Indonesia has switched to the Agency Level Financial Application System (SAKTI) application which is a derivative of the Provincial Election Supervisory Board.

Because the District/City General Election Supervisory Board attaches its financial reporting to the Provincial Election Supervisory Board, but for financial reporting monitoring evaluation reporting on program implementation is still using manual reports, in the final inspection by the BPKP and the finance team of the Election Supervisory Board for West Sumatra Province, there were still many financial reports at the Regency/City Election Supervisory Board that had not completed their financial reports in a timely manner and were late in submitting them.

2. LITERATURE REVIEW

Government Financial Statements

Government financial reports are reports made or produced by the government from the accounting process for one period which are prepared for transparency in the use of the budget in accordance with government accounting standards and contain financial report information which is used as a basis for making decisions (PP Number 71. 2010) [6]. (Farida, Salsabila, Hanifah, and Liska 2021) argues that financial reports are statements from government management, both central and regional governments, which present information that is used as the basis for decision making and to realize the disclosure of report information on budget resources entrusted.

Government Regulation No. 71 of 2010 Paragraph 26 states that government financial reporting should provide information that is useful for users in assessing accountability and includes economic, social and political decisions with the availability of the necessary information to see how revenue in a current period is sufficient to finance all expenditures , contains information regarding the amount of economic resources related to the activities of the entity and the results achieved in the activities of the reporting entity, the availability of information on reporting entities for all funding which includes cash needs and information on both long-term and short-term receipts originating from loans and tax collections, and the availability of information must also regarding changes in financial position whether it has decreased or increased due to activities carried out during the reporting period. Based on the description above, financial statements are prepared to provide relevant information regarding financial position and all transactions carried out by a reporting entity during a reporting period [6].

Timeliness of Financial Statements

Timeliness of financial reports is a process or vulnerable time for the availability of information on financial reports needed to make decisions in influencing decisions to be made (Jaenudin 2019) [7]. The timeliness of the resulting financial reports greatly influences the value and quality of the financial reports, because timeliness indicates the value of the information provided in a report which is of good quality and categorized as good. So it can be said that timeliness is a must in presenting financial reports. The indicators that affect the timeliness of financial reports include:

1. Punctuality
2. Systematic Time
3. Systematic Elements

Information Technology

Information technology is a device consisting of software or hardware that can assist humans in processing data, starting from creating, then changing, then storing it to produce information (Rosydiana and Gunawan, 2017) [8]. Information technology besides functioning as a way to process and store information, it also functions as a communication tool to disseminate information. According to (Harahap 2017) information technology is an integrated information system in the form of computers and networks related to technology [9]. If information is not submitted in a timely manner, this will cause information to lose value in influencing the quality of decisions (Suherdi, 2018) [10].

The indicators used to measure information technology include the following:

1. Computer
2. Network

Quality of Human Resources

The quality of human resources is the expertise or skills of an individual that is used to produce professional services in fulfilling their obligations in carrying out a job (Harahap 2017) [9]. According to (Harahap 2017) indicators of the quality of human resources can be seen from:

1. Responsibility
2. Education

3. Training
4. Experience

Framework

The framework of thinking is used as a reference so that researchers have a research direction that is in accordance with the research objectives. In this study, we will examine the effect of information systems (X) on the timeliness of financial reports (Y) and the effect of the quality of human resources (Z) on the relationship between information technology (X) and the timeliness of financial reports (Y).

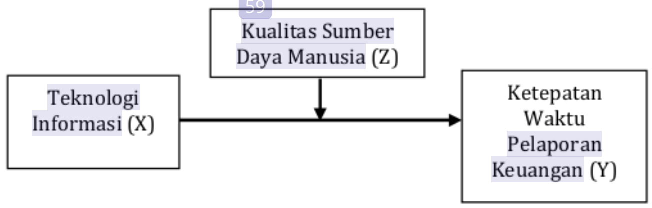

Figure 1. The framework of thinking in this study is as follows:

Hypothesis

1. Information Technology affects the Timeliness of Financial Reports
2. The Quality of Human Resources Moderates the relationship between Information Technology and the Timeliness of Financial Reports

3. METHOD

The type of research used is quantitative and associative research. Research Sample used in this study is expected to represent the existing population. In this study, researchers used the total sampling method. Total sampling is a technique for taking samples equal to the existing population (Paramita, Rizal, and Sulistyan 2021) [11]. The reason the researcher took total sampling was because the total population in the study was less than 100 of the entire population used as all research samples.

1. Validity Test
   Ghozali (2018; 81) validity test is the accuracy or accuracy of an instrument in measuring what you want to measure [12].
2. Reliability test
   The reliability test states that if the instrument is used several times to measure the same object it will produce the same data. Reliability is looking at the validity of the research instrument when it is used repeatedly it will produce values that are relatively unchanged (Herispon 2020) [13].
3. Normality Test Classic assumption test
   The classical assumption test is carried out to find out whether the regression model created has a relationship between the independent variables or the independent variables and the dependent variable, aka the dependent variable (Nurillah and Muiad, 2014) [3].
4. Simple Regression Analysis
   The test tool used is Simple Linear Regression. Simple linear regression analysis is used to predict how the value of the dependent variable changes if the value of the independent variable is increased or decreased (Ghozali,2018) [11].
5. Moderated Regression Analysis (MRA) Test
   Ghozali (2018), moderation regression analysis aims to find out the moderating variable will strengthen or weaken the relationship between the independent variable and the dependent variable
6. Hypothesis testing
   Hypothesis testing is an empirical proof method to confirm or refute an opinion or assumption by using sample data that can be tested (Ghozali,2018) [11]

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Table 1. Research Variables, Operational Definitions, and Measurement Scales

Research Variables	Operational Definitions	Indicator	Measuremet Scales
Information Technology (X)	a device consisting of software or hardware that can assist humans in processing data, starting from creating, then changing, then storing, to produce information	1. Computer 2. Network (Harahap 2017)	Likert
Timeliness of Financial Statements (Y)	process or vulnerability of the availability of information on financial reports needed to make decisions in influencing the decisions to be made	1. Punctuality 2. Systematic Time 3. Systematic Elements (Rasuli, 2017)	Likert
Quality of Human Resources (Z)	expertise or skills of an individual used to produce professional services in fulfilling their obligations in carrying out a job.	1. Responsibility 2. Education 3. Training 4. Experience (Harahap 2017)	Likert

Data analysis

The data analysis method used is a multiple linear regression model. This study uses quantitative analysis techniques by analyzing a problem that is embodied in quantitative terms. In this study, quantitative analysis was carried out by collecting and evaluating measurable data in the form of questionnaires that were distributed and quantitated research data so as to produce the required information and processed using SPSS software version 26 (Statistical Package and Social Science). The stages of analysis in this study are data quality test, classic assumption test, multiple linear regression analysis, coefficient of determination, hypothesis testing and in analyzing regression data there are two stages. First, to test hypothesis I, multiple linear regression tests were used, while to test hypothesis 2, Moderated Regression Analysis (MRA) was used.

Normality test

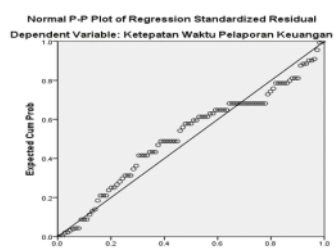

Figure 2. Normality Test Results

The results of the Normal P-P Plot of Regression Standardized Residual test show that the data are normally distributed. This is evidenced by the data points that are close to the diagonal line. The data can be said to be normally distributed residuals, if the line that describes the actual data will follow the diagonal line. Thus it can be concluded that the residual data distribution is normal and the normality assumptions or requirements in the regression model have been fulfilled.

Multicollinearity

Test Table 1 Multicollinearity Test Results

Coefficients[a]

Model		Collinearity Statistics Tolerance	VIF
1	Information Technology	1.000	1.000

a. Dependent Variable: Timeliness of Financial Statements

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Heteroscedasticity Test

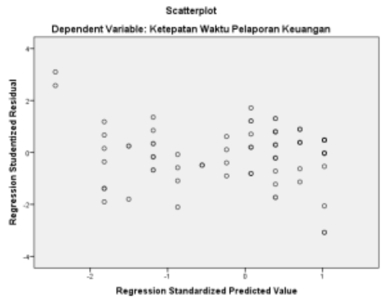

Figure 3 Heteroscedasticity Test Results

Simple Linear Regression Analysis

To determine the effect of information technology on the timeliness of reporting financial information, a simple analysis was used with the aim of studying the relationship between one dependent variable and one independent variable. By using a simple regression analysis method, the following results are obtained:

Table 2. Results of Simple Regression Analysis

Coefficients[a]

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	5.441	2.044		2.663	.009
Information Technology	.818	.064	.795	12.771	.000

a. Dependent Variable: Timeliness of Financial Statements

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

$$Y = a + bX + e$$
$$Y = 5{,}441 + \ 0{,}818 + e$$

This equation shows that the constant is 5.441. This shows that if the X variable is considered zero, then the value of the Timeliness of Financial Reporting variable is 5.441 units. The regression coefficient X is 0.818 indicating that every increase in information technology by 1 unit will increase the timeliness of financial reporting by 0.818 units.

Hypothesis test

The results of testing the hypothesis carried out in this study are as follows:

Table 3. T test (partial)

Coefficients[a]

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	5.441	2.044		2.663	.009
Information Technology	.818	.064	.795	12.771	.000

a. Dependent Variable: Timeliness of Financial Statements

The SPSS output results show that the coefficient of the Information Technology variable shows a value of 0.818 with a t-count value of 12.771 and a significance value of 0.000 in this sense the Information Technology variable with Timely Financial Reporting has a significant relationship between the two, or it can be said that H1 is accepted, namely positive effect and significance between Information Technology and Timeliness of Financial Reporting.

Determination Coefficient Test (R2)

Test Results for the Coefficient of Determination (R^2) of Information Technology on the Timeliness of Financial Reporting

Table 4. Determination Coefficient Test (R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.795[a]	.632	.628	1.989

a. Predictors: (Constant), Information Technology

Source: Statistical data processing SPSS 26.0 (2021

Based on the table above, it can be seen that the R Square value is 0.632. This indicates that the contribution of the information technology variable is 63.2%, while 36.8% is determined by other factors outside the model that are not detected in this study, such as: The Effect of Internal Oversight and the Role of Internal Audit

Interaction Test (Moderated Regression Analysis/MRA) Moderated

Table 5. Regression Analysis X*Z

Coefficients[a]

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	44.135	11.156		3.956	.000
Information Technology	-.687	.378	-.668	-1.819	.072
Quality of Human Resources	-.880	.303	-1.482	-2.904	.005
Information Technology * Quality of Human Resources	.035	.010	2.819	3.507	.001

a. Dependent Variable: Timeliness of Financial Statements

The SPSS output results show that the coefficient of the Information Technology*Quality of Human Resources variable shows a value of 0.035 with a t-count value of 3.507 and a significance value of 0.001 in this sense the variable Quality of Human Resources strengthens the relationship between Information Technology and Timeliness of Financial Reporting and has significant relationship between the two, or it can be said that H2 is accepted, namely the positive effect and the intermediate significance.

Information Technology Determination Coefficient Test Results (R^2), Quality of Human Resources and Information Technology*Quality of Human Resources

Table 6. Information Technology Determination Coefficient Test Results (R

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.842[a]	.710	.700	1.786

a. Predictors: (Constant), Information Technology * Quality of Human Resources , Information Technology * Quality of Human Resources

Source: Statistical data processing SPSS 26.0 (2021

Based on the table above, it can be seen that the R Square value is 0.710. This indicates that the contribution of information technology variables and the quality of human resources is 71%, while 29% is determined by other factors outside the model that are not detected in this study, such as: The Effect of Internal Oversight and the Role of Internal Audit. Based on the results of the Coefficient of Determination test, the first value R^2 0.632 and the results of the Coefficient of Determination test for the second R^2 value after the Quality of Human Resources (Z) is 0.710, meaning that in this study the Quality of Human Resources (Z) strengthens the relationship of Information Technology (X) to Timeliness of Reporting (Y) because the value The first R^2, which is 0.632, is less than the R^2 value, which is 0.710. With the existence of Quality Human Resources Timeliness of Financial Reporting can be done optimally through information technology.

4. RESULT AND DISCUSSION

The Effect of Information Technology on the Timeliness of Financial Reporting

Based on the results of the regression test that has been carried out, the initial hypothesis proposed is that information technology has an acceptable effect on the timeliness of financial reporting, where information technology has a positive effect on the timeliness of financial reporting. The first hypothesis is accepted, namely information technology has a significant effect on the timeliness of financial reporting. This is evidenced by the statistical t test producing t count > t table, namely 12.771 > 1.661 and a significant probability value of (0.000 <0.05). This proves that the first hypothesis is accepted, namely information technology influences the timeliness of financial reporting.

The results of this study are in line with previous research studies conducted by Darmayanti, Putu Gede; Herawati (2020) states that the use of technology has a significant effect on the timeliness of reporting financial reports and research conducted by Arif, Rahmat (2017) states that the use of technology has a significant effect on the timeliness of reporting financial reports [14][15] . So it can be said that the better the utilization of information technology used, the better the timeliness of the financial reporting. The positive relationship between information technology and the timeliness of financial reporting illustrates that the higher the information technology, the higher the timeliness of financial reporting.

The Influence of Human Resource Quality Moderates the relationship between Information Technology and Timeliness of Financial Reporting

The second hypothesis which examines the quality of human resources to moderate the relationship between information technology and the timeliness of financial reporting, can be accepted. The second hypothesis is accepted, namely the Quality of Human Resources can moderate (strengthen) Information Technology on the Timeliness of Financial Reporting. This is proven through the results of statistical tests yielding t count > t table, namely 3.501 > 1.661 and a significant probability value of (0.035 <0.05). The results are in accordance with the second hypothesis, namely the quality of human resources moderates the relationship between information technology and the timeliness of financial reporting.

So it can be concluded that the Quality of Human Resources moderates (strengthens) the effect of Information Technology on the Timeliness of Financial Reporting. Information technology must be supported by employees or human resources who are reliable in understanding the applied information technology so that financial reports can be completed on time. Human resources in every organization must be able to renew their own competence. The better the quality of human resources owned, the faster they will adapt to information technology, resulting in timely information and financial reports (Shihasale Christin, 2018)

5. CONCLUSION

Based on the data that has been collected and the data analysis and discussion of the research results, it can be concluded that information technology has a significant effect on the timeliness of financial reporting. The quality of human resources moderates (strengthens) the relationship between information technology and the timeliness of financial reporting. If the quality of human resources is implemented properly and correctly in running information technology, the resulting financial reports will be of higher quality and on time.

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