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The Effect of Human Resources Competencevalue of Education Financial Reporting Information High in Palembang City

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Abstract: The purpose of this study is to determine the competence of human resources that affect an employee's financial reporting to be part of the management process must have three competencies, namely technical competence, human relations competence and conceptual competence. So that the financial statements have a very important meaning because it is a form of accountability in carrying out its activities during a performance-based budget year. The submitted financial statements are required to be timely, complete / complete, valid, and accountable which are prepared based on accounting principles. The unit of analysis in this study is the financial institution of universities in Palembang-Indonesia. The results show that the competence of human resources that affect an employee's financial reporting affects the value of financial reporting significantly. Furthermore, it was found that financial reporting could change because of the human resource survey survey at universities in Palembang.

Keywords: Human Resource Competence, Financial Reporting.

I. Inrtoduction

Human resources in an institution have an important position for the sustainability of the institution. However, these resources will not provide optimal contribution if the performance is owned by a low employee. Anticipating global challenges, the development of human resources in the state apparatus needs to refer to international competency standards (world class). Theoretically, employee competence can be seen from Knowledge, Skills, and Attitude KSA). According to Hersey and Blanchard (1993) in (Salam, 2005: 5) states, It is generally aggregated that the least at least three of the necessary components of the process of management: technical, human and conceptual. Therefore an employee to be part of the management process must have all three competencies, namely technical competence, human relations competence and conceptual competence.

The competencies of individual employees must be able to support the implementation of the organization's strategy and be able to support any changes made by management. In other words, the competence possessed by individuals can support a work system based on the team (Rudana, 2008: 7).

Another aspect that needs to be considered is the ability of the Human Resources of the organization to operate and maintain the system so that it can function optimally and continuously. The ability and high reliability of the system in the long run becomes less influential if the human resource capacity in the organization is not improved. The change of work culture both individually, group collaboration, and the whole organization is also an important aspect (Albarda, 2006: 2). Specifically, the skills, technical abilities and personnel qualities that are good for PNS expertise are: (1) Having experience in accordance with their duties and functions; (2) Having the qualifications of civil servants can be viewed from three main elements, namely: in-depth knowledge in their fields; (3) Having clear insight; (4) Ethics. For technical capabilities, civil servants must understand their duties in their fields. As for the characteristics of good employees, among others, must have high discipline, honesty, patience, influence, open, objective, good communication, always ready and trained (Rudana, 2008: 7).

The phenomenon that can be observed in the development of the public sector today is the increasingly strong demand for the implementation of public accountability by public sector organizations, such as: central and regional governments, government work units, departments and state institutions. Public sector accountability demands are related to the need for transparency and the provision of information to the public in the context of fulfilling public rights (Mardiasmo, 2002: 61). The increasing demands for the implementation of public accountability have implications for public sector management to provide information to the public, one of which is accounting information in the form of financial statements. Nonetheless, financial information is not the ultimate goal of public sector accounting. Financial information serves to provide a basis for consideration for decision making. Accounting information is a tool to effectively implement public sector accountability, not the end of the public sector itself (Mardiasmo, 2002: 67)

Management accounting information systems have three main objectives, namely (1) to provide information used in calculating service, product costs and other objectives that management wants, (2) to provide information that is used in planning, controlling, evaluating, and continuous improvement and (3) to provide information that is useful in decision making (Hansen, 2000 in Maharsi, 2000: 4).

In order to support the realization of good governance in the administration of the country, the financial management of the country needs to be carried out professionally, openly and responsibly in accordance with the main rules stipulated in the Constitution. One of the concrete efforts to realize transparency and accountability in the management of state finances is the submission of government financial accountability reports that meet the principles on time and are prepared by following the Government Accounting Standards that have been generally accepted (Nordiawan, 2007: 35).

In Law Number 17 of 2003, it is stipulated that the accountability report on the implementation of the APBN / APBD is submitted in the form of financial statements consisting of at least: (a) budget realization reports; (b) balance sheet; (c) report of cash anus; (d) notes to financial statements. These four points are prepared in accordance with Government Accounting Standards. The central government financial reports that have been examined by the BPK must be submitted to the DPR no later than 6 (six) months after the end of the relevant fiscal year, as well as the regional financial reports that have been examined by the BPK must be submitted to the DPRD no later than 6 (six) months after the end of the relevant fiscal year (Nordiawan, 2007: 75).

In a report published by several national media, it was revealed from 362 financial reports of local governments (pemda) that the BPK audited, only three financial reports or less than one percent had "unqualified" opinions which meant that the financial statements were in accordance with the standards set. As for the rest, 284 obtained "fair with exception", 19 "unnatural" financial statements, and 56 "disclaimer" financial statements. The results of the BPK examination show the low level of accountability of financial management by the local government, which means that the public cannot fully trust the financial information presented by the local government in the accountability report. This condition is quite alarming, given the provision for regional governments to make comprehensive financial statements in the form of balance sheets, cash flow reports, and budget realization reports have been mandated by Law No. 25/1999 on Regional Finance (Yaya, 2007: 1).

Financial statements have a very important meaning because it is a form of accountability for each Satker in carrying out its activities for a performance-based budget year. Likewise that the financial statements submitted are required to be timely, complete / complete, valid, and accountable which are prepared based on the accounting principles of the agency. However, the reality is that not all satker in the Province and the Satkers in the Regency are allocated costs to operate the preparation of financial statements based on the Agency Accounting System (SAKPA and SABMN). The impact is very difficult to meet the elements on time (Ditjebundeptan, 2008). The availability of qualified human resources is often not accompanied by the availability of adequate supporting facilities such as computer equipment such as laptops (especially satker in the district). In coordination meetings the preparation of financial statements at the level

Provinces, it turns out they only came with print and flasdisk, because the computers available in each district turned out to be more dominant available Personal Computers (PCs) that could not be mobile / mobile (Ditjebundeptan, 2008: 1).

II. Human Resource Competence

Rudana, (2008) states that competence is a fundamental characteristic possessed by someone who has a direct influence on, or can predict, a very good performance. In other words, competence is what outstanding performers do more often, in more situations, with better results, than what average peiformers do. But the definition that is often used is a number of characteristics that underlie individuals to achieve superior performance. The following are some references related to the definition of competence (Rudana, 2008: 7):

Competence refers to knowledge, skills and abilities, which can be demonstrated, which are carried out with certain standards. Competence can be observed, is a behavior action that requires a combination of these three things. This competence is demonstrated in the context of the work and is influenced by the organizational culture and work environment. In other words, competence includes a combination of knowledge, skills and abilities needed to do the work or function in the work setting (JGN Consulting Denver. USA)

Competence consists of consistent knowledge, skills and applications from both of them to achieve the required performance standards in the work (Competency Standards Body Canberra 1994). Competence is a model that identifies the skills, knowledge and characteristics needed to do a job (A. D. Lucia & R. Lepsinger / Preface xiii). From the above definition, it can be concluded that competence is a person's ability that can be observed, including knowledge, skills and attitudes or KSA (Knowledge, Skills, Attitude) in completing a job or task in accordance with the established performance standards (Rudana, 2008: 8). Furthermore Muins, 2000: 40) states that there are three types of competencies, namely: "Professional competence, individual competence and social competence. Professional competence is the ability to master skills / expertise in a particular field, so that labor and work properly, fast and regularly responsible (Givoly and Palmon 1982 in Rachmawati, 2008).

Individual competence, is the ability directed at the excellence of the workforce, both mastery of science and technology (science and technology) and the competitiveness of its capabilities. Social competence is an ability that is directed at the ability of the workforce Jalam adjusts to the environment, so as to be able to actualize himself in the community environment and his work environment. Prayitnodalam (BKN, 2003), the competency standard includes three things, namely abbreviated as KSA said there are 3 (three) knowledge, namely facts and numbers behind the technical aspects. Skills, namely the ability to show assignments at the level of criteria that can be accepted continuously with the least amount of activity. Attitude, which is shown to customers and others that they are able to be in their work environment.

Determination of competency standards can be prioritized on knowledge, skills and attitudes, both those that are hard competencies and soft competencies. Soft / generic competencies according to (Spencer, 1993 in Maarif, 2003: 16), include five competency groups, namely:

a. Ability to plan and implement (motivation for achievement, attention to task clarity, accuracy and quality of work, proactive and ability to search and use information).
b. Ability to serve (empathy, customer-oriented).
c. Ability to lead (ability to develop others, ability to direct group collaboration, ability to lead groups).
d. Thinking skills (analytical thinking, conceptual thinking, technical / professional / managerial skills).
e. Ability to be mature (ability to control oneself, flexibility, commitment to the organization).

Competence is defined as the personal aspects of a worker that allows him to achieve superior performance. These personal aspects include the nature, motives, value system, attitude, knowledge, and skills (Lesi Hertati, 2015). Competencies will direct behavior while behavior that will produce performance (LOMA Competency Dictionary, 1998 in Lasmahadi, 2002).In the world of work, competence is needed so that existing potentials can be developed again. But the competency itself is not only from potential but also can be seen from attitude, behavior / behavior, so that applying competencies can be applied as early as possible so that competencies can truly be realized and also requires cooperation with all parties (lesiHertatiHertati, 2015) Finally, with the implementation of good competence will produce quality human resources and be able to create new jobs (Syafei, 2007).

III. Value of Financial Reporting Information

AzharSusanto (2010) stated that financial reporting part of a complete process usually includes balance sheet, income statement, statement of changes in financial position presented in various ways (such as cash flow statements or cash flows), notes and other reports and material an explanation which is an integral part of the financial statements. In addition, it also includes schedules and additional information relating to the report, for example, financial information on industrial and geographical segments and disclosure of the effect of price changes. Furthermore, Lesi Hertati (2015) states that the final result of the accounting process. Financial reporting that will become information material for the users as one of the ingredients in the decision making process. Aside from being a financial statement reporting information as well as accountability or accountability, it also describes indicators of a company's success in achieving its objectives.

AzharSusanto (2013) states that financial statements are the main way with formatt-standard formats for communicating financial information to parties outside the company.AzharSusanto (2013) stated that the purpose of financial statements is to provide information about financial reporting with the main objective of providing information that is useful for economic decision making. The users of financial statements will use it to predict, compare and assess the financial impact arising from the economic decisions taken. Lesi Hertati (2015), reveals that the purpose of financial statements is to provide information regarding financial position (balance sheet), company performance (profit-loss list), and changes in the financial position of a company that benefits a large number of users in economic decision making.

The value of information is influenced by the quality of information attached to information. The useful qualities of information are relevant, accurate, timely, concise, clear, quantifiable, and consistent. When these qualities are inadequate in the information presented, the users of information may make ineffective decisions (Wilkinson et al., 2012). Qualitative characteristics of accounting information will distinguish information that is more useful (better) with information that is less useful (inferior) for its users. According to the Statement of Financial Accounting (SFAC) No.2 the qualitative characteristics of accounting information are as follows (Santoso, 2007):

1. Relevance.
   To be relevant, accounting information must be able to encourage decision making to be different. If information does not encourage decision making to be different, this hat is called irrelevant, even meaningless. There are three main characteristics of relevant information, namely:

a. Timeliness, which is information that is ready to be used by users before losing meaning and capacity in decision making;
b. Predictive value, that is information can help users make predictions about the final results of past, present and future events;
c. Bait batik (feedback value), which is the quality of information that allows users to confirm expectations that have occurred in the past.

2. Reliability, the meaning is the quality of information that is guaranteed to be free of errors and irregularities or bias and has been appropriately assessed and presented according to its purpose. Reliable has three main characteristics, namely:

a. Veriviability, accounting measurements that can be assessed through its ability to ensure that the information presented based on a particular method gives long results if verified by the same method by an independent party
b. Representation of faith (representation faithfulness), namely the existence of a match between numbers and accounting descriptions and their sources;
c. Neutrality, neutral accounting information is intended for the general needs of users and regardless of assumptions about specific needs and specific desires of information-specific users.

3. Comparability, comparable accounting information presents similarities and differences arising from basic similarities and basic differences in companies and their transactions and not solely from differences in accounting treatment.
4. Consistency, namely uniformity in the determination of accounting policies and procedures that do not change from period to period.

Government financial reporting is carried out based on laws and regulations governing government finances, including (PP No. 24 of 2005: 105):

1. APBN / D Realization Report, presents an overview of sources, allocations, and use of economic resources managed by the central / regional government, which center area for a certain period.
2. Notes to the Financial Statements, including narrative explanations or details of the numbers stated in the Budget Realization Report, Balance Sheet and Cash Flow Statement.

Public sector financial statements represent a representation of the financial position of transactions carried out by a public sector entity. The general purpose of financial statements is to provide information about the financial position, performance, and cash level of an entity that is useful for a large number of users (wide range users) to make and evaluate decisions regarding the allocation of resources used by an entity in achieving its objectives. The financial statements are prepared to provide relevant information regarding the financial position and all transactions carried out by a reporting entity during one reporting period. In the Conceptual Framework of Government Accounting Standards (PP No. 24 of 2005) mentioned the meaning of a reporting entity is a government unit consisting of one or more accounting entities which according to the provisions of the legislation are required to submit accountability reports in the form of financial statements, consisting of: (a) The central government, (b) the regional government, (c) organizational units within the central / regional government or other organizations, if according to the laws and regulations the organizational unit is required to submit financial reports. Each reporting entity has an obligation to convey the efforts that have been made and the results achieved in the implementation of activities in a systematic and structured manner for a reporting period for the benefit (PP No. 24 of 2005 in (Indriasari, 2008):

(a) Accountability

Responsible for the management of resources and the implementation of policies entrusted to the reporting entity in achieving the stated goals periodically.

(b) Management

Helping amok users evaluate the implementation of the activities of a reporting entity in the reporting period so as to facilitate the planning, management, and control functions of all assets, liabilities and equity of government funds amok the interests of the public.

(c) Transparency

Providing open and honest information to the public based on the consideration that the public has the right to know openly and comprehensively the accountability of the government in managing the resources entrusted to it and its compliance with the laws and regulations.

(d) Intergenerational equity

Assisting users in knowing the adequacy of government revenues in the reporting period amok finances all expenditure allocated and whether future generations are assumed to be responsible for the expenses.

The purpose of government financial statements according to the 11th International Federation of Accountants Public Sector Committee (IFC-PSC), (Masmudi, 2003: 24) is:

1. Report whether the resources obtained and used are in accordance with regulations (budget).
2. Report whether the resources obtained and utilized are in accordance with legal requirements and other contracts.
3. Provide information about the resources of allocation and use of financial resources.
4. Provide information about how the government or the units below finance its activities.
5. Provide information about the benefits of evaluating the ability of the government or units to finance their activities and fulfill their obligations and commitments.
6. Provide information about the financial condition of the government or units and changes.
7. Providing information that is useful in evaluating the performance of the government or its units in terms of service costs, efficiency and achievement.

IV. Influence of Human Resource Competencies and Information Value of Government Financial Reporting

Ability (capability) basically refers to the skill (skill) in coordinating resources and placing them for productive use. Management is basically a process of utilizing organizational resources to achieve certain goals by applying management functions, namely planning, organizing, directing, and controlling (Du Brin et al., 1989). To apply accrual double entry accounting, human resources (HR) are needed that understand accounting logic well. The local government apparatus that handles financial problems is not enough to only master budget administration, but also must understand the characteristics of the transactions that occur and their influence on the accounts in the regional financial statements. The failure of local government human resources in understanding and applying the accounting logic will have an impact on the financial statements made and the non-conformity of the report with the standards set by the government. In this case, the local government generally has a limited number of human resources who master accounting logic well. The large number of local government financial human resources with a non-accounting background is a major obstacle at this time. In addition to the HR factor, the central government's inconsistency with the policies issued related to regional financial management is also a major factor in the slow progress of regional financial accountability (Yaya, 2007: 1).

Research on the readiness of human resources subdivision of local government accounting in relation to regional financial accountability was carried out by Alimbudiono& Fidelis (2004) in (Indriasari, 2008: 40). Their research used an exploratory case study approach in the "XYZ" Local Government and the findings were as follows:

1. Local governments still do not have the initiative to publish regional financial reports through mass media as one of the media for public accountability.
2. There is an assumption that the accounting subsection is a place of disposal or can be said to be a subdivision that is not too important.
3. The accounting subsection still has not carried out the accounting process.
4. Job description of the accounting subsection is not in accordance with the actual accounting function.
5. The educational background of most human resources in the accounting subsection is still not appropriate.
6. Accounting training is still not implemented to ensure the proper functioning of the accounting function.
7. Almost all personal accounting subdivisions only act as computer operators.

Human Resources are the key to the application of Information Technology in government organizations. But the commitment of leaders of government agencies is also very important. The purpose of implementing Information Technology is high efficiency and responsiveness in public services. The most important thing in this case is how the Information Technology application supports the goals of efficiency and responsiveness. There is no use for sophisticated technological capacity but if human resources cannot use optimally. The main mistake in the application of Information Technology in government organizations is that the problem will be solved by providing hardware, new technology, or purchasing new tools. If existing Human Resources are not well prepared to optimize the new technology, it will be useless for the big may that has been issued.

There is a positive relationship between the performance of the financial accounting information system that measured user satisfaction checks on the accounting information system and the use of information systems. The influencing factors include top management support, human resource technical ability from executing officers, user involvement, user education and training, the existence of a steering board, location of the information system department, formalization of system development and organizational size with its moderating variables are evolutionary levels good financial report information system (Choe, 1996: 42)

Technological factors that influence the use of information technology include four factors: information technology experience, information technology facilities, user support, information technology integration, information technology structure and information technology competencies. The use of information technology is expanded when an organization has a centralized internal coordination system in decision making and the application of the same strategy with the expansion of inter-organizational systems (Aang and Finlay, 2001). The presence of information technology provides many benefits for the company, such as being able to ease complex business activities and produce reliable, relevant, timely, complete, understandable, and tested information in the framework of management planning, control and decision making. In addition, the efficiency of the company's operations and company performance can also be improved. As a result the company can survive in the information age and be able to face global market competition (Maharsi, 2000)

Research related to the use of information systems and information technology in public sector organizations has been carried out. Some research and empirical findings are summarized by Donnelly et al., (1994) in (Indriasari, 2008) as follows.

1. Studies exploring the relationship between strategy, organizational structure and information systems in Finland (Salmela&Ruohonen, 1992) and in Scotland (Muir & Shaw, 1989) find that changes in operations clearly have implications for organizational structure.
2. Studies in the USA find the benefits of systems and information technology between ease of use of the system (Newcomer & Caudle, 1991), increased outcomes (Weixel, 1991), increased volume (Anonymous, 1992) - and speed of results (Cusack, 1990) which have implications important to fiscal and local government services, increased information support for decision making and policy development (Palmer, 1991).
3. Other studies in the USA show that the application and development of management information systems in public sector organizations lags behind in the private sector (Otten, 1989; Gardner, 1991).
4. Studies in New York report changes in organizational culture and top management commitment is the key to success (Mohan et al., 1990).
5. Comparative studies of the public sector and the private sector find greater data dependence in public sector organizations because of the increasing need for accountability and resulting in bureaucratic delays and bureaucratic red tape.

V. Prior Research

Research conducted (Yadnyana, 2008: 1) about the influence of factors that shape management's ability to quality accounting information in star-rated hotels in Bali. From the test results that the influence of the factors that form the ability of management together to the quality of accounting information is 68.3 percent, while 31.7 percent is influenced by other variables that were not present in this study. Other factors that are outside the model are estimated to be, among others, (1) technological factors and (2) external auditor audit frequency factors.Research conducted (Darmini, 2008) about the use of information technology and its influence on individual performance in rural banks in Tabanan Regency. The research shows that the utilization of information technology and confidence in technology partially have a positive and significant effect on individual performance at BPRS in Tabanan Regency. Simultaneously the use of information technology and confidence in the new information system technology has a positive and significant effect on individual performance at BPRs in Tabanan Regency.

Research conducted by (Anissa ', 2004:) regarding the timeliness of submitting financial reports to the review of management performance, auditor quality, and audit opinions, shows that the management of the company has an obligation to submit financial statements. The financial statements that are conveyed appropriately indicate that management considers the information contained in the financial statements to be good news. Empirical testing proves that of the four variables (audit quality, opinion, audit, profitability, and leverange) which allegedly motivate management to submit financial statements appropriately, only audit opinions affect the timeliness of the submission of financial statements.

Research conducted (Na'im, 1999) about the value of information on the timeliness of the submission of financial statements: empirical analysis of information regulation in Indonesia. Variable timeliness of completion of preparation of financial statements. Timeliness is an important matter to be tested because delays in the completion of the SKPD financial statements will hamper the preparation of regional government financial statements. Information on financial statements becomes irrelevant if the delivery time is late.

Research (Afandi, 2008: 42) concerning the factors that influence the successful implementation of accounting information systems in Central Government agencies in South Sumatra Province shows that the factors that influence the success of the accounting information system include leadership support, experience, training, organizational size, technological knowledge by the leader and the allocation of funds turned out to be only support from the leadership which is the variable that has the greatest influence while the experience variable is a variable that has insignificant influence (Lesi Hertati, 2015).

Research conducted by Indriasari, 2008 concerning the influence of human resource capacity, utilization of information technology, and internal accounting controls on the value of Local Government financial reporting information (Studies in the Palembang City Government and OganIlir District) the results of this study provide new evidence that financial reporting reliability Local governments are influenced by the use of information technology and internal accounting controls. While the timeliness of local government financial reporting is influenced by the capacity of human resources and the use of information technology.

This research is a replication of Indriasari's research, 2008. The first difference, Indriasari's research respondents, 2008 was taken from the accounting / financial administration section, namely the heads and staff of SKPD financial subdivisions in Palembang City and OganIlir Regency, while in this study the respondents were finance namely the Chairperson, Secretary, Treasurer, Member / Staff who works to compile financial reports on the Office SKPD and the Agency in the Government of South Sumatra Province. The second difference, in the research of Indriasari, 2008 uses the variable capacity of human resources, utilization of information technology, internal control of accounting and value of financial report information while in this study using competency variables of human resources and utilization of information technology and the value of financial reporting information that distinguishes it is subvariable and indicator of variable measurement (Lesi Hertati, 2015).

VI. Conclusion

Professional human resource competencies are needed in the timely completion of financial statements. Associated with interested parties can be useful if presented accurately and precisely when needed by users of financial statements, but financial report information is useful if it is not presented accurately and on time. The value of timeliness of financial reporting is an important factor for the benefit of the financial statements.

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