The Effect of Human Resource Capacity, Information Technology Utilisation, and Accounting Internal Control on the Value of Financial Statements' Information of the Lhokseumawe City Government

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This study examines the influence of Human Resource Capacity, Information Technology Utilisation and Accounting Internal Control on the value of financial statements information of Lhokseumawe City Government. The samples in this study are 155 employees in the financial section of SKPK in Lhokseumawe city. The analytical tool used is SPSS 16.0. The results show the human resource capacity, information technology utilisation and accounting internal control influence on the value of financial statements information of Lhokseumawe City Government.

Key words: *Human Resources Capacity, Utilisation of Information Technology, Control Accounting, Value of Financial Statements Information.*

Introduction

To realise good governance, local governments must continue to improve transparency and accountability in regional financial management. The regional financial management regulates all technical aspects including the fields of regulation, institutions, regional financial information systems, and the improvement of human resources quality. Today, the demands of society are increasing for good governance. The performance of the City Apparatus Unit (SKPK) must be improved to produce a quality financial statement. Financial

statements are a reflection of whether a government has been running well. So, it is a necessary requirement that the government produces quality financial statements.

The Government Regulation No. 71, 2010 regarding Government Accounting Standards in the part of the Conceptual Framework for Government Accounting (KKAP, Appendix I: par, 35-40) explains that the quality characteristics of financial statements are relevant, reliable, comparable, and understandable. The financial statement can be said to be relevant if the information provided can influence users' decisions by helping them evaluate past or present events, predict the future, and confirm or correct the results of their evaluations in the past. To achieve this relevance, financial statements must be timely and exhibit reliable characteristics so that the information in them are free from misleading notions, material errors, and present verifiable facts. The financial statements of regional governments must be presented through a process that guarantees the reliability and timeliness of their presentation in order to be useful in decision making (Arfianti, 2011).

In the concept of State Financial Auditing Standards in the Financial Inspection Field Work chapter on internal control, it discusses information systems that are relevant to the purpose of financial statements, one of which is an accounting system consisting of methods and records built to record, process, summarise, and report entity transactions (both events and conditions) in order to maintain accountability for the assets, debts and equity in question (BPK RI, 2006) (Darwanis & Mahyani, 2009).

The accounting system as an information-based system requires humans to operate it. In order to be able to produce quality financial statements, the capacity of the human resources implementing the accounting system is highly important. Human resources are therefore an important factor in the creation of quality financial statements. The success of an entity is not only influenced by human resources, but also the competence of its human resources. Competence is the basis for a person to achieve high performance. Human resources who lack competence will not be able to complete their work efficiently, effectively, and economically. In this case, the work produced may suffer delays, resulting in a waste of time and energy. With enhanced competence in human resources, the time to prepare financial statements will be saved so that the financial statements prepared can be completed and presented on time. The faster the financial statements are presented, the better it is in terms of decision making (Fontanella, 2010).

Not only that, but the use of information technology is also necessary to support the accuracy and speed of financial reporting. Information technology consists of computers (mainframes, mini, micro), software, databases, networks (internet, intranet), electronic commerce, and other types, where the implementation of information technology is not cheap. If the existing technology is unable to be maximally utilised, the implementation of the technology

becomes useless and increasingly expensive. Constraints on the application of information technology are related to the conditions of hardware, the software used, the updating of data, the condition of existing human resources and limited funds. These obstacles are the factors of less optimised utilisation of information technology in local government agencies.

Another factor which affects the quality of accounting information is accounting internal control. Local government internal control is regulated in Pemendagri Number: 13, 2006 concerning Guidelines for Regional Financial Management which is a process designed to provide adequate confidence regarding the achievement of local government objectives as reflected by the reliability of financial statements, efficiency, and effectiveness of the implementation of programs and activities and compliance with legislation. Three functions can be seen from this definition: (1) the reliability of financial reporting, (2) efficiency and effectiveness of operations, and (3) compliance with applicable rules and regulations. The first function is carried out to prevent inefficiencies and is called accounting internal control while the second and third functions are carried out specifically to improve operational efficiency and encourage compliance with management policies and are called administrative internal control (Keputusan Presiden Republik Indonesia, 2000).

The accounting information in the Regional Government Financial Reports must have some qualitative characteristics such as reliability and timeliness. In fact, in the government financial statements, there is still a great deal of inappropriate and even incorrect data which appears in the financial statements of the Lhokseumawe city Government.

Furthermore, the Lhokseumawe City Government, including the local government who submitted the 2015 unaudited LKPD, was not on time or on April 7, 2016. However, there were a number of findings regarding the Internal Control System, such as (1) The Financial Management of the Lhokseumawe City Government was not fully adequate; (2) Presentation of the Rural and Urban Land and Building Tax Receivable Balance (PBB-P2) transfer from the centre was not accurate; (3) Administration of Inventory of several SKPDs has not been orderly; (4) Management of Fixed Assets of the Lhokseumawe City Government was disorderly; (5) Control of Financial Statement Software applications was not optimal; and (6) the Lhokseumawe City Government stipulated that the 2015 APBK changes exceeded the regional financial capacity limits (Muslichah, 2002).

Based on these facts, it can be concluded that the financial statements of Lhokseumawe City Government still do not fully meet the criteria of reliability and timeliness. Reliability and timeliness are important elements of information value related to the decision making of various parties. In relation to improving the quality of local government financial statements, the Lhokseumawe City Government must continue to take the necessary steps to implement accrual-based accounting in accordance with Government Accounting Standards, adequacy

of disclosure, improvement of internal control systems, and compliance with legislation in order to maintain fair opinion without exception (WTP) from BPK RI.

Based on the background previously described, the researchers are interested in examining: " the Effect of Human Resource Capacity, Utilisation of Information Technology and Accounting Internal Controls on the Value of Financial Statements of the Lhokseumawe City Government".

Research Methodology

The sample in this study consists of 155 employees of the City Work Unit (SKPK) all of whom manage finances in the Lhokseumawe City Government and are spread across 31 SKPKs. The sampling technique used is purposive sampling. The sample used in this study are employees who carry out the financial accounting/administrative tasks in which the functions and duties, as well as the salaries, have been determined in the Decree (SK) of the mayor and the agencies. The criteria of respondents taken are Budget Users (PA), Financial Administration Officers (PPK), Treasurer of Expenditures (BP), SPM Makers (PSPM), and Financial Statements Makers (PL). In addition, this study uses primary data obtained by distributing questionnaires directly to respondents using a scale of 1-5. The categories of statements consist of strongly disagree (1), disagree (2), neutral (3), agree 4 (four), and strongly agree with (5).

Measurements of Instruments

The measurement of the instrument is carried out through validity and reliability tests which are applied to all respondents.

Classical Assumption Tests

Before testing the hypothesis, it is necessary to check the classical assumptions which consist of the normality test, heteroscedasticity test, and the multicollinearity test. Classical assumption tests are only conducted to explain the first model.

Method of Data Analysis

The model used in this study is multiple linear regression analysis with the equations as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where:

Y = Value of financial information X1 = Human resource capacity

X2 = Utilisation of information technology

X3 = Internal accounting controls a = constant

b = Regression Coefficient e = Error

Characteristics of Respondents

The characteristics of the respondents consist of gender, education, and years of service. Of the total number of respondents, based on age, 28 (18%) are 21-30 years old , 60 respondents (39%) are 31-40 years old, 41 respondents (26%) are 41-50 years old and 26 respondents (17%) are 51-65 years old.

The data shows that the employees of the finance department in the Lhokseumawe City SKPK are dominated by those aged between 31-40 years, which is as many as 60 employees, or 39% of the total number of respondents. It can be concluded that most of the financial department employees in the Lhokseumawe City SKPK are still of a productive age. It is hoped that they will be able to increase their human resource capacity to provide quality financial information.

Of the total number of respondents, based on gender, 85 respondents are males (54.84%) and 70 respondents are females (45.16%). This shows that employees of the financial section in the Lhokseumawe City SKPK are dominated by male employees though the comparison is not much different from female employees. It can be concluded that there is no apparent gender discrimination in the Lhokseumawe City SKPK, especially in the financial section where the number of male employees and female employees is almost the same.

Of the total number of respondents, based on education, 25 respondents graduated from high school (16.13%), 11 graduated with a diploma (7.10%), 96 graduated with a bachelor's degree (S1) (61.94%), and 23 respondents graduated with a masters (S2) (14, 84%). This shows that most of the financial department employees at the Lhokseumawe City SKPK are graduates (S1) with a bachelor's degree which means that the educational level of employees is sufficient. The educational background of employees must be suited to their duties and positions and the financial department should have employees who have a basic financial education so that their competencies are in line with their job description in the Lhokseumawe City SKPK.

Of the total number of respondents, based on years of service, 22 respondents have worked <5 years (14.19%), 51 respondents have worked 6-10 years (32.90%), 28 respondents have worked 11-15 years (18.06%), and 54 respondents have worked> 15 years (34.84%). It can be concluded that most of the financial department employees in the Lhokseumawe City SKPK have worked for more than 15 years. Usually, employees with a working period which exceeds 15 years are more likely to have sufficient mature work experience and are therefore more proficient in their occupation. It is expected that employees of the finance department at the Lhokseumawe City SKPK have the expertise to support reliable, accurate financial statement information (Ratnaningsih and Suaryana,2014).

Descriptive Research Variables

According to the results of the calculations using SPSS, the average value (mean) of respondents' answers regarding the value of financial statement information is 4.1269 (rounded to 4). The average responses of respondents are on a scale of 4 or agree. It can be concluded that the value of information on the financial statements of the Lhokseumawe City Government is good. It appears on the financial statements that there is a reliable and accurate level of feedback, they are able to describe the needs of the future, the preparation of financial statements is always finished on time, and the data contained in the financial statements can be verified and presented in accordance with the existing facts.

Based on the results of the analysis, the average mean value of the respondents' answers regarding human resource capacity is 4.0374 (rounded to 4). The average responses of respondents are on a scale of (4) or agree. This generally means that the respondents agree with the statement in the questionnaire regarding human resource capacity. It can be concluded that the employees of the financial department at the Lhokseumawe City SKPK already have high human resource capacity. This is strongly needed to support employee competence to create better value for the financial statement information in the future.

Furthermore, the average value (mean) of respondents' answers about the use of information technology is 4.0774 (rounded to 4). This means that the average of respondents' answers is on a scale (4) which generally shows that the respondents agree to the statement in the questionnaire regarding the utilisation of information technology. In other words, employees of the finance department at the Lhokseumawe City SKPK assume that the utilisation of information technology has a good impact on the increase in capacity of human resources. With the use of information technology, it is expected that the value of financial statements information of Lhokseumawe City will be of better quality and finished on time.

The average value (mean) of respondents' answers regarding accounting internal control is 4.0290, or the average is on a scale (4) or agreed. This generally means that the internal

accounting control at the Lhokseumawe City SKPK is good. Financial irregularities and leakages can be minimised, and the submission of financial statements in each department of the Lhokseumawe City Government is already good, although its timeliness must be further improved (Roviyantie, 2011).

Validity Test of Instruments

The validity test is used to measure the validity of data and questionnaire items. Overall data processing is carried out statistically using SPSS 16.0. In this test, each item is tested for its relationship with the total score of the intended variable. Then, each item in the independent and dependent variable are tested for correlation with the total score of the variable.

The validity of the instrument is related to the suitability and accuracy of the function of the measuring instrument used. Before the instrument is used, it is necessary to test the validity of the instrument. A validity test is a procedure to ascertain whether the questionnaire used to measure research variables is valid or not. Questionnaires are said to be valid if they can present or measure what they set out to measure (research variables). In other words, validity is a measure that shows the validity of a predetermined instrument. The decision making on the validity of the questionnaire is based on opinion (Ghozali, 2011). If the value of the calculated r coefficient> r-table, then the statement item is valid.

1. Validity Test of the Value of Financial Statement Information Variable
The value of r-count is obtained from the value of the corrected item(the total correlation of each statements of the value of the financial statement information variable). The calculated value is compared with the r-table value at the significance of 0.05 with a 2-tailed test and the amount of data (n) = 155 where the value of DF = n-2, then the r-table is 0.158. From the results of the analysis, it can be seen that the statement item of the value of the financial statement information variable has an r-count value higher than 0.158. Because the correlation coefficient on statement items is higher than 0.158, this means that the entire instrument is valid (Sukirman and Nugraheni, 2012).

2. Validity Test of Human Resource Capacity Variable
The value of the r-count is obtained from the value of the corrected item(the total correlation of each statements of human resource capacity variables). The results of the analysis show that for the question items of the human resource capacity variable there is a calculated r-value higher than 0.158. Because the correlation coefficient on the statement item is higher than 0.158, this means that the entire instrument regarding items of human resource capacity variables are valid.

3. Validity test of Information Technology Utilisation Variable

The value of the r-count is obtained from the value of the corrected item-the total correlation of each statements of information technology utilisation variable statements. From the results of the analysis, it can be seen that the r-count value is greater than 0.158 for the question items regarding the information technology utilisation variable. Since the correlation coefficient on statement items is higher than 0.158 it means that the entire instrument regarding items of the information technology utilisation variable are valid.

4. Validity Test of Accounting Internal Controls

The value of the r-count is obtained from the value of the corrected item(the total correlation of each statements of accounting internal controls variable). From the results of the analysis, it can be seen that the value of the r count is higher than 0.158 for the question items of the accounting internal control variable. Because the correlation coefficient on statement items is higher than 0.158, this means that the entire instrument regarding items of accounting internal control variables are valid (Suparman et al., 2014).

Reliability Tests

Construct reliability is a measure of the internal consistency of indicators of a construct that shows the degree to which each indicator exhibits a common construct/latent factor. In other words, it is about how specific things help each other in explaining common phenomena. The reliability test shows the extent to which a measuring instrument can provide relatively the same results if measurements are conducted again on the same subject. To know the reliability of an instrument, a one-shot test or measurement can be done just once, and the statistical test used is Cronbach Alpha where a variable is reliable if it gives a Cronbach alpha value> 0.60 (Ghozali, 2011).

The instrument has a high level of reliability if the coefficient value obtained is> 0.60 (Ghozali, 2011). The alpha Cronbach value of the Financial Statement Information Value variable is 0.757, the alpha Cronbach value of the Human Resource Capacity variable is 0.788, the alpha Cronbach value of the Information Technology Utilisation variable is 0.729 and the alpha Cronbach value of the Internal Accounting Control variable is 0.692. This means that all the variables in this study are reliable because the values of all variables are above 0.60 (Tim GTZ-USAID/CLEAN Urban, 2001).

Classical Assumption Tests

The classical assumption test is performed to find out whether the regression model created can be used as a good predictor. The classical assumption tests consist of the Normality test, Multicollinearity test, and the Heteroscedasticity test.

Normality Test

This is designed to test the influence of human resource capacity variables, information technology utilisation, and accounting internal control on the value of financial statements information. If the data is normally distributed, the model used can be accepted. In this study, the normality test is conducted using the Kolmogorov-Smirnov test and the P-P plot histogram analysis. In the one-sample Kolmogorov-Smirnov test, the variables have asymp. Sig (2-tailed) below a significant level of 0.05 which means that the variables have abnormal or reverse distribution (Ghozali, 2011).
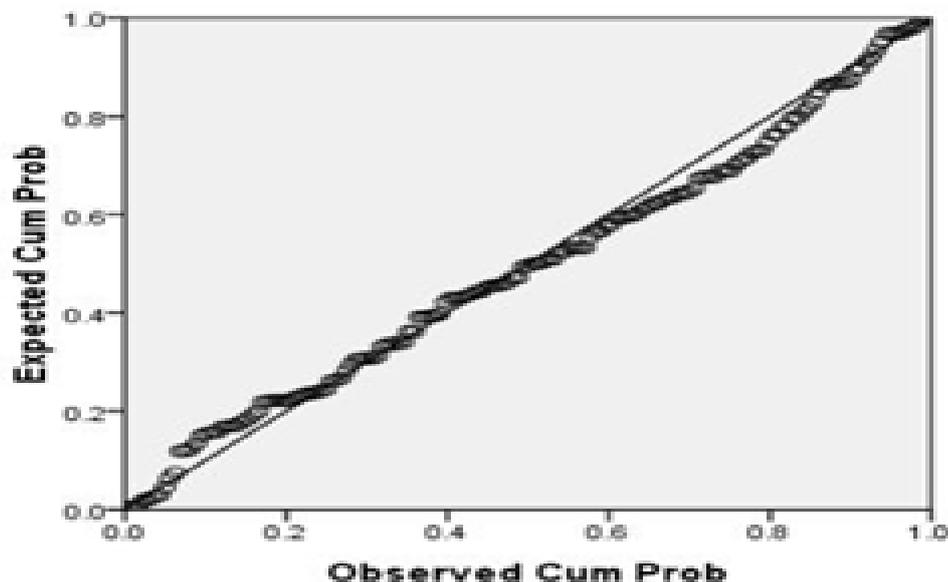
a. P-P plot Histogram Analysis
The normal P-Plot graph model meets the normality assumption if the points on the curve coincide along the diagonals (Ghozali, 2011). The following figure presents the results of the estimation of data normality using the normal P-P plot approach as follows:

Figure 1. P-Plot Curve

Based on Figure 1, the Data Normality Test appears in the Normal P-P Plot of Regression Standardised Residual display. If the points displayed are attached to or close to the graphic lines, then the data is normally distributed, and vice versa. In the Normal P-P Plot of Regression Standardised Residual view, it appears that the points that are displayed approach the lines or the data distribution tends to form a straight line.

This indicates that the assumption of normality is not violated (normally distributed data). Then the regression model is feasible enough to predict the value of financial statements information of Lhokseumawe City SKPK based on the input of its independent variables (human resource capacity, utilisation of information technology, and internal accounting control). The graph normality test can be misleading if researchers are not careful because it looks normal visually, even though it is not necessarily normal statistically. Therefore, a statistical test is also needed by conducting the Kolmogorov-Smirnov one-sample test.

b. Kolmogorov-Smirnov Tests

This test is used to produce more detailed figures regarding whether a regression equation that will be used passes normality or not. A regression equation is said to pass normality if the significant value ofthe test is higher than 0.05 (Ghozali, 2011). The Kolmogorov-Smirnov test results show that the Kolmogorov-Smirnov value is 0.799, with a probability of 0.546 or higher than 0.05. Thus, this means that the residual data are normally distributed and the regression model is feasible enough for further tests.
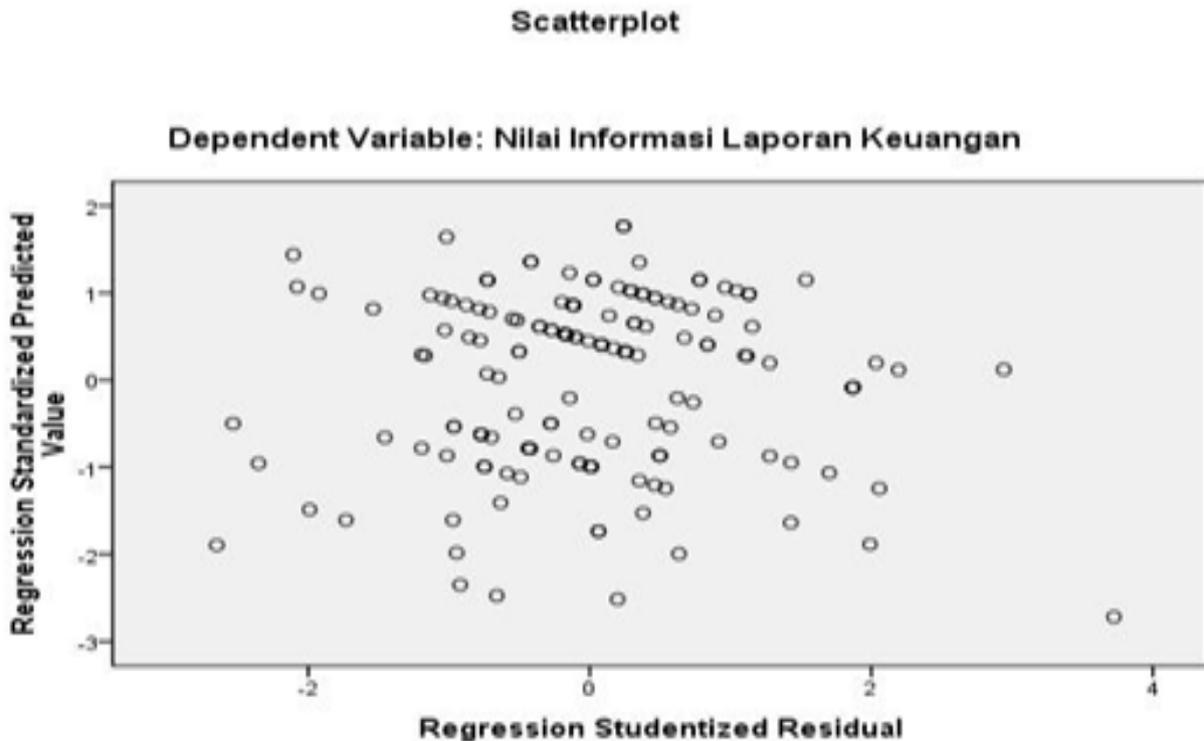
Heteroscedasticity Test

The heteroscedasticity test aims to test whether the regression model occurs in variance inequality from residuals to observations of other observations. A good regression model is a model that does not have heteroscedasticity (Ghozali, 2011). Heteroscedasticity test can be done in two ways, through scatterplot graphs and the Glesjer test.

a. Scattterplot Graph

The way to detect the presence or absence of heteroscedasticity is to look at the scatterplot graph between the dependent variable, ZPRED and the residual, namely S-RESID. Detection of the presence or absence of heteroscedasticity can be done by looking at the presence or absence of certain patterns on the scatterplot graph between S-RESID and ZPRED where the Y-axis is the predicted Y, and the X-axis is residual (predicted Y - actually Y) that has been studentised (Ghozali, 2011).

Figure 2. Scatterplot Curve

Based on the Scatterplot curve as shown in Figure 2, this proves that the plotting points spread above and below the zero (0) on the Y axis. Thus, it can be concluded that the regression model meets the assumption of heteroscedasticity or this assumption is homoscedasticity.

b. Glejser Test

Furthermore, to determine whether heteroscedasticity occurs or not in a model, The Glejser test can be performed by regressing the absolute residual value of the independent variables (Ghozali, 2011).

Based on the analysis, the significance value of human resource capacity is 0.214 or higher than 0.05, which means there is no heteroscedasticity on the variable of human resource capacity. Furthermore, the significance of information technology utilisation is 0.454 or higher than 0.05, meaning that there is no heteroscedasticity on the information technology utilisation variable, and the significance of accounting internal control is 0.153 or higher than 0.05 which means that there is no heteroscedasticity on the accounting internal control variable.

c. Multicollinearity test

In this Multicollinearity test, it must be remembered that the test is carried out only between independent variables. According to Ghozali (2011), the multicollinearity test aims to test whether the regression model finds a high or perfect correlation between independent variables. A good regression model should not occur in the correlation between independent variables. This study will use the tolerance value that has a number close to the value of VIF (Variance Inflation Factor) to see the presence or absence of multicollinearity.

Based on the results of the analysis, it appears that the tolerance testing criteria have a number close to 1 and the VIF (Variance Inflation Factor) value is less than 10. The regression model is therefore identified as being free from multicollinearity.

Results

To examine the direct effect among variables, the Multiple Linear Regression analysis method is used to see the effect of the independent variable on the dependent variable. To analyse the effect of human resource capacity, the use of information technology, and accounting internal control on the value of financial statement information SPSS assistance was used. The analysis uses the multiple regression equation as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where:

Y = Value of financial information X_1 = Human resource capacity
X_2 = Utilisation of information technology
X_3 = Internal accounting controls a = constant
b = Regression
Coefficient e = Error

The analysis results of the model summary in Table 1 shows the effect of human resource capacity, the use of information technology, and accounting internal control on the value of financial statement information of the Lhokseumawe City Government.

Table 1: Statistical Test Results

Model 1		Unstandardised Coefficients		Standardised Coefficients					
		B	Std. Error	B	t	Sig.	Regression	Residual	Total
1	(Constant)	.642	.140		4.581	.000			
	Kapasitas Sumber Daya Manusia	.185	.065	.214	2.847	.005			
	Permanfaatan Teknologi Informasi	.288	.072	.296	4.003	.000			
	Pengendalian Intern Akuntansi	.388	.064	.441	6.035	.000			
	R	.904a							
	R. Square	.817							
	Adjusted R. Square	.813							
	Std. Error	.22245							
	Sum of Square						33.310	7.472	40.782
	Df						3	151	154

a. Predictors: (Constant), Pengendalian Intern Akuntansi, Pemanfaatan Teknologi Informasi, Kapasitas Sumber Daya Manusia

b. Dependent Variable: Nilai Informasi Keuangan

Table 1 explains the results of the model summary analysis where the R-value is 0.904. This means that there is a significant relationship between accounting internal control, information technology utilisation, and human resources capacity on the value of financial information. Furthermore, the number R2 (R. Square) is 0.817 (81.7%) which shows that the percentage contribution of the influence of the independent variables (accounting internal control, information technology utilisation and human resource capacity) on the dependent variable (value of financial information) is 81.7%. While the remaining 18.3% is influenced or explained by other variables separate to this study (Widyaningrum, 2009).

For regression with more than two independent variables, this study uses the Adjusted R Square value as the coefficient of determination where the adjusted R Square value is 0.813. The standardised coefficient value of the human resource capacity is 0.185 with a significance value of 0.005 and the t-count value is 2.847 with a standard error of 0.065. The standardised coefficient of information technology utilisation is 0.288, with a significance value of 0.000, and the t-value is 4.003, with a standard error of 0.072. Meanwhile, the

standardised coefficient value of the accounting internal control is 0.388, with a significance value of 0.000, and the t-count value is 6.035 with a standard error of 0.064.

Based on the results of statistical tests that have been carried out, the parameters for the equation that have been formulated are Y = 0,642 + 0,185X1 +0,288X2 + 0,388X3

Hypothesis Testing

The following information explains the results of the data processing results of the f- test and the t-test concerning the effect of human resource capacity (X1), utilisation of information technology (X2) and internal control of accounting (X3) on the value of financial statements of the Lhokseumawe City Government by looking at the direction and the magnitude of the coefficient value on each variables.

T-test

The t-test is a test carried out to determine the relationship or influence of each variable partially or separately to the independent variable. The value of the t-test appears on the value of t-count (in column t) and p-value (in column Sig) <0.05 (Ghozali, 2011). Table 1 explains that the regression coefficient of human resource capacity (b1) is 0.185 with the t-count of 2.847> t-table of 1.976, while the significance value of human resource capacity is 0.005 (lower than $\alpha = 5\%$). This proves that there is a significant influence between the capacity of human resources and the value of financial statement information. It can be concluded that the human resources capacity has a significant effect on the value of financial statement information of the Lhokseumawe City Government.

Table 1 shows that the regression coefficient of information technology utilisation (b2) is 0.288 with the t-count of 4.003> t-table 1.976, while the significance value for information technology utilisation is 0,000 (lower than $\alpha = 5\%$). This proves that the utilisation of information technology has a significant influence on the value of financial statement information. It can be concluded that information technology utilisation has a significant effect on the value of financial statement information of the Lhokseumawe City Government.

Table 1 explains that the regression coefficient of accounting internal control (b3) is 0.388 with the t-count of 6.035> t-table of 1.976, while the significance value of accounting internal control is 0,000 (lower than $\alpha = 5\%$). This proves that there is a significant influence of accounting internal control on the value of financial statement information. Therefore it can be concluded that accounting internal control has a significant effect on the information value of financial statement information of the Lhokseumawe City Government.

Discussion

This section is an important part of a study because it discusses the results of SPSS in greater depth. The discussion is linked to previous theories and research, and it emphasises the hypotheses testing in obtaining answers to this research.

The Influence of Human Resource Capacity on the Value of Financial Information.

The value of the regression coefficient of human resource capacity (b1) is 0.185with t-count 2.847> t table 1.976 while the significance value of human resource capacity is 0.005 (lower than α = 5%). This proves that there is a significant influence between the human resource capacity on the value of financial statement information. It can be concluded that human resource capacity has a significant effect on the value of financial statements information of the Lhokseumawe City Government.

This proves that the capacity of qualified human resources in the Lhokseumawe City SKPK is expected to be able to manage regional finances well so that the accountability of the implementation of the City Revenue and Expenditure Budget (APBK) runs well. With the quality of human resource capacity, it is expected that the value of financial statements information of the Lhokseumawe City Government will be able to meet the criteria of reliability and timeliness (Winidyaningrum & Rahmawati. 2010).

The results of this study are in line with, and strengthen the research from, Sapitri et al (2015), Primayana et al (2014), Amalia (2014), Setiawati and Sari (2014), Wati (2014), Husna (2013), Deviani (2013), Sembiring (2013), Hullah et. al (2012), Rahmawati (2010), Winindyaningrum and Rahmawati (2010), Nunuy (2010), Harifan (2009), Dinata (2004), and the research from Alimbudiono and Fidelis (2004) which state that human resource capacity has a significant effect on the value of financial information.

However, this study is not in line with the results of research from Mirnayanti (2013), Zuliarti (2012), Indriasari and Nahartyo (2008) which states that human resource capacity has no significant effect on the value of financial information.

The Influence of the Information Technology Utilisation on the Value of Financial Statements Information

It can also be explained that the regression coefficient of information technology utilisation (b2) is 0.288with t-count 4.003> t-table 1.976while the significance value for the variable utilisation of information technology is 0,000 (lower than α = 5%). This proves that there is a significant influence between the use of information technology on the value of financial

statement information. It can be concluded that the use of information technology has a significant effect on the value of financial statements of the Lhokseumawe City Government.

It can be further concluded that, according to the perceptions of the financial department employees in the Lhokseumawe City SKPK, the current use of information technology is necessary in order to support the accuracy and speed of financial reporting. The reliability and accuracy of the value of financial statement information are highly dependent on the use of information technology that is targeted both in terms of the availability of funds, hardware, and software, as well as the readiness of the competencies of the employees themselves in utilising information technology that has been provided by the government.

The results of this study are in line with the research results from Mahaputra and Putra (2014), Yosefrinaldi (2013), Yudianta and Erawati (2013), Ariesta (2013), Delanno and Deviani (2013), Mirnayanti (2013), Anonim (2012), and research from Hanafi (2009) which state that the use of information technology has a significant effect on the value of financial statement information.

The Influence of Accounting Internal Control on the Value of Financial Information

Furthermore, Table 2 explains that the value of the accounting internal control regression coefficient (b3) is 0.388 with a t-test of 6.035> t-table of 1.976, while the significance value of accounting internal control is 0,000 (lower than α = 5%). This proves that there is a significant influence between accounting internal control on the value of financial statement information. It can be concluded that accounting internal control has a significant effect on the value of financial statement information the Lhokseumawe City Government.

The internal accounting controls are strongly needed in the Lhokseumawe City SKPK because the behaviour of employees needs to be monitored so as to be in line with the goals of the organisation. Besides, to make the financial statements of the Lhokseumawe City Government follow the Government Accounting Standards under Government Regulation No: 24, 2005, the role of the internal accounting controller is needed. Internal accounting controls can also be used as a tool to streamline organisational operations, the reliability of financial reporting, and compliance with applicable laws and regulations so that it can minimise leakage and misappropriation of financial funds in the Lhokseumawe City Government.

The results of this study are in line with the research findings from Sapitri et. al (2015), Setiawati and Sari (2014), Roshanti, Sujana and Sinarwati (2014), Mahaputra and Putra (2014), Armando (2013), Delanno and Deviani (2013), Husna (2013), and Anonim (2012) which state that accounting internal control has a significant effect on the value of financial

statement information. But the results of this study are not in line with the results of research from Mirnayanti (2013) which states that internal accounting controls have no significant effect on the value of financial statement information.

Conclusion

This study has several theoretical implications as follows:

The capacity of human resources has a significant effect on the value of financial information of the Lhokseumawe City Government. This proves that the capacity of qualified human resources in the Lhokseumawe City SKPK is expected to be able to manage regional finances well so that the accountability of the implementation of the City Revenue and Expenditure Budget (APBK) also runs well. With the quality of human resources capacity, it is expected that the value of financial statements information of the Lhokseumawe City Government will be able to meet the criteria of reliability and timeliness.

The information technology utilisation has a significant effect on the value of financial information of the Lhokseumawe City Government. This proves that the use of information technology now is highly necessary in order to support the accuracy and speed of financial reporting. The reliability and accuracy of the value of financial statement information is highly dependent on the information technology utilisation that is well-targeted in terms of the availability of funds, the availability of hardware and software, and the readiness of the competencies of the employees themselves in utilising the information technology provided by the government.

Internal accounting controls significantly influenced the value of financial information of the Lhokseumawe City Government. In general, internal accounting controls in the Lhokseumawe City SKPK were good. Financial irregularities and leakages can be minimised, and the submission of financial statements in each department of the Lhokseumawe City Government has been already good although its timeliness must be further improved.

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