

Analysis of Affecting Factors Accuracy of Financial Reporting Time at the Middle School of City High Cliff

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Keywords: Human Resource Capacity, Information Technology Utilization, Internal Control, Compilation Motivation, Leadership Commitment

Abstract: This study aims to analyze the factors that influence the timeliness of financial reporting as a form of accountability for the management of School Operational Assistance (BOS) funds in high schools in the City of Tebing Tinggi, North Sumatra Province. Factors tested in this study are human resource capacity, utilization of information technology, internal control, compiler motivation, leadership commitment, supporting infrastructure, complexity of company operations, professionalism, experience, and compensation of report compilers, to the timeliness of financial reporting. The data used in this study is primary data with the selection of samples using purposive sampling method. The sample of this study consisted of the managers of BOS funds in high schools in the City of Tebing Tinggi. The data analysis technique used is multiple linear regression analysis. The results of hypothesis testing show that the capacity of human resources, utilization of information technology, commitment of leaders, supporting infrastructure and experience have significant and partial effect on the timeliness of financial reporting. As for internal control, compiler motivation, operational complexity, professionalism and compensation have no significant effect on the timeliness of financial reporting in high schools in the City of Tebing Tinggi, North Sumatra Province.

1 INTRODUCTION

The consequence of the reform era that took place in Indonesia was the demand for the government to organize autonomously in the regions. Therefore, in 1999 Law No.22 of 1999 concerning Regional Government was enacted which regulated regional authority in the implementation of regional autonomy in a broad, real and responsible manner. Often with this, the community's encouragement of public accountability in local governments has also increased. Public accountability is defined as a form of obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been set before, through a media of accountability carried out periodically (Mardiasmo, 2006).

Furthermore, as one of the manifestations of accountability stipulated in Law Number 32 of 2004 concerning Regional Government, the regional central government is required to submit

accountability reports in the form of financial statements. The Government Finance Report produced must meet the principles on time and be compiled in accordance with Government Accounting Standards in accordance with Government Regulation Number 2 of 2005. Kawedar (2008) states, that to improve accountability and transparency of the central and regional government financial reports, an audit is required by the Agency Financial Examiner (BPK).

The timeliness principle is indispensable in relation to the period of examination conducted by the BPK and the drafting process for the RAPBN for the following year. In addition, the public's need for financial statements in each year is also an urgency regarding the importance of timeliness factors need to be met by the compilers of financial statements. As for several factors that can affect the timeliness of financial reporting, among others, the capacity of human resources, utilization of information technology, internal control, compiler motivation, leadership commitment, supporting infrastructure,

complexity of operations, professionalism, experience and compensation of report compilers.

The education sector is one of the most important sectors that is the focus of development of the central and regional governments. This is reflected in the mandate of Law No. 23 of 2003 concerning the National Education System which stipulates a minimum education budget allocation of 20 percent of the National Budget and Regional Budget. The implication of this is accountability for the budget that has been given to the government as the executive, including the regional government. At this stage, timely financial reporting becomes crucial as a form of local government accountability to its people.

The government has an obligation to finance the education of its citizens as stated in the 1945 Constitution Article 31 paragraph 2. Therefore, since July 2005 the School Operational Assistance (BOS) program has been started to help the implementation of 9-year compulsory education in Indonesia and has played a significant role. School Operational Assistance (BOS) is a government program which is basically to provide funding for non-personnel operating costs for elementary schools as implementers of compulsory education programs. In addition, the background to the emergence of this program is to improve the condition of national education (Rahayu, 2017).

The city of Tebing Tinggi is ranked sixth highest in terms of the education index and budget sector aspects of education from all regencies / municipalities in North Sumatra (Girsang, 2012). Therefore, financial reporting should be on time, starting at the school level, including high school (SMA) to the level of the City Government.

2 THEORETICAL FRAMEWORK

Timeliness of Financial Reporting Time

The financial report is a structured presentation of the financial position and financial performance of an entity (PSAK 1, 2012). Financial reports are the main means by which companies communicate financial information to people outside the company. Financial statements have an important meaning for all users who need financial information of a company, for example investors, creditors, and other users. The purpose of the financial statements is to provide information about the financial position, financial performance, and cash flow of the entity that is beneficial for most users of financial statements in making economic decisions (PSAK 1, 2012).

Timely is the information available to be used before losing the meaning of the users of financial statements, and the capacity is still available in decision making (Weygandt et. Al, 2013). If there are undue delays in reporting, the information produced will lose its relevance (PSAK 1, 2012).

Human Resource Capacity

Human resources (HR) are people who design and produce goods or services, supervise quality, market products, allocate financial resources, and formulate all organizational strategies and objectives. Human Resource Capacity is the ability of a person or individual, an organization (institutional), or a system to carry out its functions or authority to achieve its objectives effectively and efficiently (Zuliarti, 2012).

Information Technology Utilization

Information technology is a procedure or system used by humans to convey messages or information (Maryono and Patmi, 2007). Information technology includes computers (mainframes, mini, micro), software (software), databases , networks (internet, intranet), electronic commerce , and other types related to technology (Arfianti, 2011).

Internal Control

According to the Minister of Home Affairs No. 13 of 2006 concerning Guidelines for Regional Financial Management, the definition of the Government Internal Control System is a process designed to provide adequate assurance regarding the achievement of regional government objectives as reflected in the reliability of financial statements, efficiency and effectiveness of program and activity implementation and compliance with laws and regulations (Pemendagri No.13 of 2006). The internal control system is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. invitation. The Government's Internal Control System, hereinafter referred to as SPIP, is an internal control system that is carried out comprehensively in the central and regional government (PP 60 of 2008).

Motivation

The term motivation comes from the Latin word " movere " which means encouragement or movement. Motivation questions how to direct power and the potential to work towards the goals set (Hasibuan, 2006). Work motivation is a

motivation that occurs in the situation and work environment contained in an organization or institution. Basically, humans always want things that are okay, so the driving or driving power that motivates their work spirit depends on the expectations that will be obtained in the future if that hope becomes reality, then someone will tend to increase their motivation.

Leadership Commitment

Decree of the Minister of Administrative Reform of the Republic of Indonesia No. 25 / KEP / M / PAN / 2004 states that the notion of commitment is determination, firm determination, and promise to do or realize something that is believed. Effective leaders will be able to carry out their functions properly, not only shown by the power they possess but also by the leader's attention to the welfare and satisfaction of employees towards leaders and the improvement of the quality of employees.

Supporting Infrastructure Facilities

Supporting facilities and infrastructure is a measure of the level of service available at adequate facilities. In government agencies must pay attention to the needs and operational equipment because it is a tool to support the success of a vision, mission and goals in an organization (Zuliarti, 2012).

Operation Complexity

The complexity of operating an entity is a result of the formation and division of work that has scope with a number of different units. Increasingly complex dependencies occur when organizations with various types or numbers of jobs and units pose more complicated managerial and organizational problems. (Martius, 2012) As for Torang (2013) shows complexity refers to the level of differentiation that exists within an organization. Differentiation means that an organization is composed of many different units that do different jobs and use different methods.

Professionalism

Professionalism is defined as the behavior, ways and qualities that characterize a profession. Someone is said to be a professional if his work has the characteristics of a technical or ethical standard of a profession. Professional characteristics include competency, effectiveness, efficiency, and responsibility (Sedarmayanti, 2010).

Experience

According to Hasan (2005) in the Big Indonesian Dictionary the experience can be interpreted as having been experienced (lived, felt, borne, etc.). Asih (2006) states that an employee who has high

work experience will have advantages in several things including detecting errors, understanding errors, and finding the cause of the emergence of mistakes.

Compensation

Compensation is something that employees receive as a substitute for their service contribution to the company or organization (Veithzal, 2005). The provision of compensation is one of the implementation of HRM functions that relate to all types of individual rewards as an internal exchange do organizational tasks. Compensation is the main cost of expertise or work and loyalty in the company's business.

HYPOTHESIS

The Influence of Human Resource Capacity on the Timeliness of Financial Reporting

The relationship between the capacity of human resources to the timeliness of financial reporting can be stated that the higher the capacity factor of human resources will increase the timeliness of financial reporting. Conversely, if the capacity of human resources is lower, then the timeliness of financial reporting will also be lower. Therefore, the following hypothesis can be stated:

H 1: The capacity of human resources influences the timeliness of reporting finance.

Effect of Information Technology Utilization on the Timeliness of Financial Reporting

The relationship between the use of information technology to the timeliness of financial reporting can be stated that the higher the utilization of information technology, the more timeliness of financial reporting. Conversely, if the utilization of information technology is lower, then the timeliness of financial reporting will also be lower. Therefore, the following hypothesis can be stated:

H 2: The use of information technology influences the timeliness of reporting finance.

The Influence of Internal Control on the Timeliness of Financial Reporting

The relationship between internal control and timeliness of financial reporting can be stated that the higher the internal control factor, the more timeliness of financial reporting will increase. Conversely, if internal controls are lower, then the timeliness of financial reporting will also be lower. Therefore, the following hypothesis can be stated:

H 3: Internal controls affect the timeliness of reporting finance.

Effect of Motivation on Timeliness of Financial Reporting

The relationship between motivation and timeliness of financial reporting can be stated that the higher the motivation factor, the more timeliness of financial reporting will increase. Conversely, if motivation decreases, then the timeliness of financial reporting will also decrease. Therefore, the following hypothesis can be stated:

H 4: Motivation affects the timeliness of financial reporting.

Effect of Leadership Commitment to the Timeliness of Financial Reporting

The relationship between the leadership commitment to the timeliness of financial reporting can be stated that the higher the leadership commitment factor, the more timely the financial reporting. Conversely, if the leadership commitment decreases, then the timeliness of financial reporting will also decrease. Therefore, the following hypothesis can be stated:

H 5: Leadership commitment influences the timeliness of financial reporting.

The Effect of Supporting Infrastructure Facilities on the Timeliness of Financial Reporting

The relationship between supporting infrastructure and the timeliness of financial reporting can be stated that the higher the supporting infrastructure facilities, the more timely the financial reporting. Conversely, if the supporting infrastructure decreases, then the timeliness of financial reporting will also decrease. Therefore, the following hypothesis can be stated:

H 6: Support infrastructure facilities affect the timeliness of financial reporting.

Effect of Operational Complexity on the Timeliness of Financial Reporting

The relationship between the complexity of operations and the timeliness of financial reporting can be stated that the higher the factor of operational complexity, the greater the timeliness of financial reporting. Conversely, if the operating complexity decreases, then the timeliness of financial reporting will also decrease. Therefore, the following hypothesis can be stated:

H 7: Operational complexity affects the timeliness of financial reporting.

Professionalism Influence on the Timeliness of Financial Reporting

The relationship between professionalism and timeliness of financial reporting can be stated that the higher the professionalism factor, the more timeliness of financial reporting will increase. Conversely, if professionalism decreases, then the timeliness of financial reporting will also decrease. Therefore, the following hypothesis can be stated:

H 8: Professionalism affects the timeliness of financial reporting.

The Effect of Experience on the Timeliness of Financial Reporting

The relationship between experience with the timeliness of financial reporting can be stated that the higher the experience factor will increase the timeliness of financial reporting. Conversely, if the experience is lower, then the timeliness of financial reporting will experience even lower. Therefore, the following hypothesis can be stated:

H 9: Experience affects the timeliness of financial reporting.

Effect of Compensation on the Timeliness of Financial Reporting

The relationship between compensation for financial reporting timeliness can be stated that the higher the compensation factor will increase the timeliness of financial reporting. Conversely, if compensation decreases, then the timeliness of financial reporting will also decrease. Therefore, the following hypothesis can be stated:

H 10: Compensation affects the timeliness of financial reporting.

Effect of Simultaneous Independent Variables on the Timeliness of Financial Reporting

The relationship between independent variables simultaneously on the timeliness of financial reporting can be stated that the higher the capacity factor of human resources, the use of information technology, internal control, motivation, commitment of leaders, supporting infrastructure, complexity of operations, professionalism, experience and simultaneous compensation will further increase the timeliness of financial reporting. Conversely, if the capacity of human resources, utilization of information technology, internal control, motivation, leadership commitment, supporting infrastructure, operational complexity, professionalism, experience and compensation are simultaneously lower, then the timeliness of financial reporting will also be lower. Therefore, the following hypothesis can be stated:

H 11: Capacity of human resources, utilization of information technology, internal control, , leadership commitment, supporting infrastructure, complexity of operations, professionalism, experience and compensation simultaneously affect timeliness of financial reporting.

3 RESEARCH METHOD

Table 1: Variables affect timeliness of financial reporting

Model	Unstandardized Coefficients		Stand. Coefficients	t	Sig.
	B	Std. Error			
(Constant)	-2.488	1,304		-1.907	.061
X1	.116	.054	.134	2,128	.037
X2	.172	.060	.232	2,894	.005
X3	-.073	.058	-.130	-1.242	.219
X4	.010	.024	.032	.397	.693
X5	.367	.073	.512	5,022	.000
X6	.199	.069	.263	2,902	.005
X7	-.023	.084	-.026	-270	.788
X8	.045	.033	.183	1,393	.168
X9	.151	.051	.183	2,972	.004
X10	-.111	.029	-.024	-.371	.712

a. Dependent Variable: TIMELINESS
Source: Processed Data of Researchers, 2018

Based on Table 1 it can be seen that the variable capacity of human resources (X 1), utilization of information technology (X 2), commitment of leaders (X 5) supporting infrastructure (X 6), and experience (X 9) have a significance value <0, 05 which means that these variables affect the timeliness of financial reporting. The internal control variables (X 3), compiler motivation (X 4), operational complexity (X 7), professionalism (X 8), and compensation (X 10) have a significance value > 0.05, which means that these variables affect timeliness of financial reporting.

Simultaneous Test (Test F)

The F test is used to test the simultaneous effect on factors that affect the dependent variable. The guidelines used to accept or reject the hypothesis are:

- Ha is accepted if the p-value value is in the sig column . < level of significant (α) 5%.
- Ho is accepted if the p-value value is in the sig column . > level of significant (α) 5% .

Following are the results of partial testing in this study:

Table 2: Simultaneous Test Results (Test-F)

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	179,764	10	17,976	50,	.000

				234	^b
Residual	22,903	64	.358		
Total	202,667	74			

Dependent Variable: Y
a. Predictors: (Constant), X10, X1, X7, X8, X9, X4, X2, X6, X5, X3

Source: Processed Data of Researchers, 2018

Based on Table 2 that significant value 0.000 <0.05 so that it can be stated that simultaneously the human resource capacity variable (X 1), use of information technology (X 2), internal control (X 3), motivation constituent (X 4), Leader commitment (X 5), supporting facilities and infrastructure (X 6), operational complexity (X 7), professionalism (X 8), experience (X 9), and report compiler compensation (X 10) have a significant effect on the timeliness of financial reporting (Y).

Determination Coefficient

The coefficient of determination (R 2) measures how far the ability of the model in explaining the variation of the dependent variable. The coefficient of determination is between zero or one. A small R 2 value means the ability of independent variables to explain the variation of the dependent variable is limited. A value close to one means that independent variables provide almost all the information needed to predict the variation of the dependent variable. Here are the results of the coefficient of determination in this study:

Table 3: Determination Coefficient

Summary Model ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.942 ^a	.887	.869	.9821

a. Predictors: (Constant), X10, X1, X7, X8, X9, X4, X2, X6, X5, X3
b. Dependent Variable: Y

Source: Processed Data of Researchers, 2018

Based on Table 3 obtained coefficient value (R) of 0.942 which shows the magnitude of the relationship between variables, with the coefficient of determination (Adjusted R square) of 0.869 or 86.9%. This means the variable capacity of human resources (X 1), utilization of information technology (X 2), internal control (X 3), motivation of compilers (X 4), commitment of leaders (X 5), supporting facilities and infrastructure (X 6) , the complexity of operating the company (X 7) ,

professionalism (X 8), experience (X 9), and compensation for the report compiler (X 10) can explain the variable timeliness of reporting by 86.9%. While the remaining 13.1% is explained by other variables outside this estimation model.

4 RESULTS

Based on the tests that have been carried out in this study, the discussion of the results of each hypothesis can be explained as follows:

The Influence of Human Resource Capacity on the Timeliness of Financial Reporting

Based on the partial test results significantly the value obtained by 0 .037 (less than 0.05) in the variable human resource capacity which means that H 0 is rejected H a accepted. Therefore, it can be concluded that partially the capacity of human resources has a significant effect on the timeliness of financial reporting in high schools in the city of Tebing Tinggi.

The existence of a positive influence means that the higher the capacity factor of human resources, the greater the timeliness of financial reporting. Conversely, if the capacity of human resources is lower, then the timeliness of financial reporting will also be lower. Therefore, senior high schools in the city of Tebing Tinggi need to increase the capacity of human resources to be able to improve the timeliness of financial reporting. Efforts that can be made include conducting routine technical guidance to the compilers of financial statements.

Effect of Information Technology Utilization on the Timeliness of Financial Reporting

Based on the results of testing partially obtained a significant value of 0 .005 (less than 0.05) on the variable utilization of information technology which means that H 0 is rejected H a accepted . Therefore, it can be concluded that partially the use of information technology has a significant effect on the timeliness of financial reporting in high schools in the city of Tebing Tinggi.

The existence of a positive influence means that the higher the utilization of information technology , the more timeliness of financial reporting. Conversely, if the utilization of information technology is lower, then the timeliness of financial reporting will also be lower. Therefore, high schools in Tebing Tinggi need to increase the use of information technology so as to improve the timeliness of financial reporting. Efforts that can be

made include conducting information technology training routinely to the compilers of financial statements.

The Influence of Internal Control on the Timeliness of Financial Reporting

Based on the partial test results significantly the value obtained by 0 .219 (greater than 0.05) in the variable internal control means H a rejected H 0 accepted. Therefore, it can be concluded that partially internal control has no significant effect on the timeliness of financial reporting in high schools in the city of Tebing Tinggi.

From these results it can be stated that internal control carried out is not a significant factor in influencing the timeliness of financial reporting of High Schools in the City of Tebing Tinggi. Based on observations made, this is possible because the financial report compilers have independent awareness to produce timely financial statements, so that internal control does not significantly affect the performance of financial reporters.

Effect of Motivation on Timeliness of Financial Reporting

Based on the partial test results significantly the value obtained by 0 .693 (greater than 0.05) in the variable motivation means H a rejected H 0 accepted. Therefore, it can be concluded that partially motivation has no significant effect on the timeliness of financial reporting in high schools in Tebing Tinggi.

From these results it can be stated that the motivation of the compilers of the financial statements is not a significant factor in influencing the timeliness of financial reporting of High Schools in the City of Tebing Tinggi. Based on observations made, this can occur because the financial report compilers have sufficient understanding and awareness of the tasks that must be done, so that personal motivation does not have a significant influence on the timeliness of financial reporting in high schools in Tebing Tinggi.

Effect of Leadership Commitment to the Timeliness of Financial Reporting

Based on the partial test results significantly the value obtained by 0 .000 (less than 0.05) in the variable management commitment which means that H 0 is rejected H a accepted. Therefore, it can be concluded that partially the leadership commitment has a significant effect on the timeliness of financial reporting in High Schools in the City of Tebing Tinggi.

The existence of a positive influence means that the higher the leadership commitment factor, the more timeliness of financial reporting will be. Conversely, if the leadership commitment is lower, then the timeliness of financial reporting will be lower. Therefore, senior high schools in the city of Tebing Tinggi need to continue to improve the commitment of leaders in order to build an atmosphere and a supportive work environment for the compilers of financial statements.

The Effect of Supporting Infrastructure Facilities on the Timeliness of Financial Reporting

Based on the results of partial testing obtained significant value of 0.005 (less than 0.05) on the supporting infrastructure facilities, which means that H_0 is rejected H_a accepted. Therefore, it can be concluded that partially supporting infrastructure has a significant effect on the timeliness of financial reporting in high schools in Tebing Tinggi.

The existence of a positive influence means that the higher the factor of supporting infrastructure means that it will increase the timeliness of financial reporting. Conversely, if the supporting infrastructure is getting lower, then the timeliness of financial reporting will be even lower. Therefore, high school in Tebing Tinggi needs to continue to improve supporting infrastructure, including through the procurement and maintenance of facilities and supporting facilities for the compilers of financial reports in high schools in Tebing Tinggi.

Effect of Operational Complexity on the Timeliness of Financial Reporting

Based on the partial test results significantly the value obtained by 0.788 (greater than 0.05) in the variable complexity of the operation, which means H_a rejected H_0 accepted. Therefore, it can be concluded that partially operating complexity has no significant effect on the timeliness of financial reporting in high schools in Tebing Tinggi.

From these results it can be stated that the complexity of operations in school entities is not a significant factor in influencing the timeliness of high school financial reporting in the City of Tebing Tinggi. Based on observations made, this can occur because of the existence of an adequate Standard Operating Procedure (SOP) for financial report compilers in each stage and process of preparing financial statements, so that various situations that can occur can be anticipated by financial report compilers.

Professionalism Influence on the Timeliness of Financial Reporting

Based on the partial test results significantly the value obtained by 0.168 (greater than 0.05) in the variable professionalism which means that H_0 is rejected H_a accepted. Therefore, it can be concluded that partially professionalism has no significant effect on the timeliness of financial reporting in high schools in Tebing Tinggi.

From these results it can be stated that professionalism in school entities is not a significant factor in influencing the timeliness of high school financial reporting in Tebing Tinggi City. Based on observations made, this can occur because actually the compilers of financial statements have had an adequate level of professionalism. This is possible because in order to obtain a position as a compiler of financial statements, professional criteria must first be fulfilled, so that if an employee is unprofessional it is not feasible to obtain a position as a compiler of financial statements at High Schools in Tebing Tinggi City.

The Effect of Experience on the Timeliness of Financial Reporting

Based on the results of testing partially obtained a significant value of 0.004 (smaller than 0.05) in the experience variable, which means that H_0 is rejected H_a accepted. Therefore, it can be concluded that partially the experience has a significant effect on the timeliness of financial reporting in high schools in the city of Tebing Tinggi.

The existence of a positive influence means that the higher the experience factor, the greater the timeliness of financial reporting will be. Conversely, if the leadership commitment is lower, then the timeliness of financial reporting will be lower. Therefore, senior high schools in Tebing Tinggi need to maintain the turnover rate of the compilers of financial statements so that the compilers of the financial statements who have experience do not move much to other units.

Effect of Compensation on the Timeliness of Financial Reporting

Based on the partial test results significantly the value obtained by 0.712 (greater than 0.05) in the variable compensation means H_a rejected H_0 accepted. Therefore, it can be concluded that partially compensation has no significant effect on the timeliness of financial reporting in high schools in the city of Tebing Tinggi.

From these results it can be stated that compensation is not a significant factor in influencing the timeliness of financial reporting for High Schools in the City of Tebing Tinggi. Based on observations made, this can occur because the compilers of financial statements in high schools in the city of Tebing Tinggi view the timeliness of financial reporting as an obligation inherent in his position, so that compensation is not a major factor consideration of the compilers of financial statements in producing timely financial statements .

5 CONCLUSIONS

Based on the results of the research and discussion carried out, it can be concluded as follows:

1. The capacity of human resources has a significant effect on the timeliness of financial reporting in high schools in the city of Tebing Tinggi.
2. The use of information technology has a significant effect on the timeliness of financial reporting in high schools in the city of Tebing Tinggi.
3. Internal control has no significant effect on the timeliness of financial reporting in high schools in the city of Tebing Tinggi.
4. The motivation of the compiler has no significant effect on the timeliness of financial reporting in high schools in the city of Tebing Tinggi.
5. Leadership commitment has a significant effect on the timeliness of financial reporting.
6. Supporting infrastructure has a significant effect on the timeliness of financial reporting in high schools in the city of Tebing Tinggi.
7. Operating complexity has no significant effect on the timeliness of financial reporting in high schools in the city of Tebing Tinggi.
8. Professionalism has no significant effect on the timeliness of financial reporting.
9. Experience has a significant effect on the timeliness of financial reporting in high schools in the city of Tebing Tinggi.
10. Compensation of the report compiler has no significant effect on the timeliness of financial reporting in high schools in the City of Tebing Tinggi.
11. The capacity of human resources, utilization of information technology, internal control, motivation, leadership commitment, supporting infrastructure, operational complexity, professionalism, experience and compensation

simultaneously influence the timeliness of financial reporting in high schools in Tebing Tinggi .

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