Human Resources Competency, The Use of Information Technology and Internal Accounting Control on Time Procurement of Financial Reporting

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Abstract. This study uses multiple linear regression research method, this research intends to find out how variable competence of human resources, utilization of information technology, and internal control of accounting to the timeliness of financial reporting at General Hospital Of Jombang Area (RSUD). Methods of data collection using questionnaire method with the number of respondents as many as 12 employees who work as administrative and financial staff while the method of data analysis using regression analysis Test results show that there is a partial positive influence between competence of human resources, utilization of information technology, and internal control of accounting on the timeliness of financial reporting at General Hospital Of Jombang Area (RSUD). While simultaneously show the results of a positive influence simultaneously between the timeliness of financial reporting are influenced by human resources competence variables, utilization of information technology and internal control accounting

1. Introduction

It is said that information should be beneficial to users equally by saying that information must have value[1]. Information will be useful if the information is intertwined with the informed decision. Information will be useful if the information is understood and used by the user. Information will also be useful if the user trusts the information[2].

The Benefits (usefulness) is a characteristic that can only be determined qualitatively in relation to the user's decision, user, and user confidence in the information. Therefore, this criteria is generally called qualitative characteristics (qualitative characteristics) or information competencies (qualities)[3].

The value of timeliness of financial reporting is important for the level of benefit of the report. Conversely, the benefits of financial statements will be reduced if the reports are not delivered in a timely manner. Timeliness shows the time range between the presentation of the desired information

and the frequency of reporting. If information is not delivered in a timely manner, it can cause the value of that information to decrease in decision making[2].

Corporate financial reporting is considered the main user (investor and creditor) as good news and bad news. Good news means that the information presented is considered important and can be used as credit decision making and investment decisions. The bad news has the understanding that the information presented can not meet the key information so that investors and creditors as the main users view that financial reporting is still useful but needs to be improved.

The financial statements as an information will be useful in decision making by the users if relevant and reliable. Relevant information is information that is predictable, has feedback value and timely. This reflects how timeliness is one of the important factors in presenting the financial statements to the public so that the company is expected not to delay the presentation of its financial statements so that the information does not lose its ability to influence decision making[4].

Another thing that may affect the timeliness of financial reporting at the Hospital is the use of information technology. As we know that the total volume of Patients who visit the hospital from year to year shows a remarkable improvement. In terms of accounting it shows that the volume of financial transactions Hospitals also show an increasingly large quantity and increasingly complex and complex competencies. The increasing volume of transactions is getting bigger and more complex must necessarily be followed by the improvement of government financial management capability [5]. For that the manager obliged to develop and utilize advances in information technology to improve the ability to manage finances.

An information technology consists of hardware, software, data management, and networking [4]. Although generally known to many benefits offered by an information technology include the speed of transaction processing and report preparation, the accuracy of calculation, storage of large amounts of data, lower processing fees, multiprocessing capabilities [6], but the implementation of information technology it is not cheap. Especially if the existing information technology is not or has not been able to be utilized optimally then the implementation of technology becomes futile and more expensive. The Obstacles of application of information technology, among others related to the condition of hardware, software used, updating data, existing human resource conditions, and limited funds[7].

Internal control is a process designed to provide reasonable assurance about the achievement of hospital goals as reflected in the reliability of the financial statements, the efficiency and effectiveness of program and activity implementation and compliance with laws and regulations. According to triyuwono & Roekhudin,[5] three functions are evident from those definitions: (a) reliability of financial reporting, (b) efficiency and effectiveness of operations, and (c) compliance with applicable rules and regulations. Important components of the organization's internal controls related to the accounting system include: (a) accounting systems and procedures, (b) authorizations, (c) forms, documents, and notes, and (d) task separation[8].

2. Method
The type of quantitative research that aims to test the analysis of the influence of human resource competence, utilization of information technology and internal control of accounting on the timeliness of financial reporting hospital at Jombang regional public hospital (RSUD).

3. Result And Discussion

Multiple regression equations

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	10,672	4,541		2,350	,047		
	kualitas SDM	,643	,200	,614	3,209	,012	,845	1,183
	pemanfaatan IT	,443	,167	,520	2,650	,029	,803	1,246
	pengendalian intrn akun	,479	,112	,799	4,294	,003	,894	1,118

a. Dependent Variable: ketepatan waktu pelap.keu

Source: data processed

From the table it can be written that the multiple regression equation is as follows:

$$Y = 10{,}672 + 0{,}643 \, X_1 + 0{,}443 \, X_2 + 0{,}479 \, X_3 + 0{,}05$$

Hypothesis Testing

R square test

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,868^a	,753	,660	,68110	1,868

a. Predictors: (Constant), pengendalian intrn akun, kualitas SDM, pemanfaatan IT

b. Dependent Variable: ketepatan waktu pelap.keu

Source: data processed

From the table above can also we know that the value of adjusted R^2 is 0.66 This shows that 66% of the timeliness of financial reporting is influenced by the competence of human resources, utilization of information technology and internal control accounting. While the rest of 34% influenced by other causes outside the research model.

3.1. T test

T Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	10,672	4,541		2,350	,047		
	kualitas SDM	,643	,200	,614	3,209	,012	,845	1,183
	pemanfaatan IT	,443	,167	,520	2,650	,029	,803	1,246
	pengendalian intrn akun	,479	,112	,799	4,294	,003	,894	1,118

- Human Resource (X1) Competence variable significant (significant) effect on efforts to maximize the timeliness of financial reporting (Y) in hospitals. At Jombang regional public hospital (RSUD). This is seen from the t test for X1 which shows a value of 3.209.
- Utilization of information technology (X2) significant (significant) effect on efforts to maximize the timeliness of financial reporting (Y) in Hospital. at Jombang regional public hospital (RSUD). This is seen from the t test for X1 which shows a value of 2.650

- Internal accounting control (X3) variables significantly (significant) effect on efforts to maximize the timeliness of financial reporting (Y) in hospital. at regional public hospital (RSUD) Jombang. This is seen from the t test for X3 which shows a value of 4.294

3.2 F Test

The result of F Test

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11,289	3	3,763	8,112	,008^a
	Residual	3,711	8	,464		
	Total	15,000	11			

a. Predictors: (Constant), pengendalian intrn akun, kualitas SDM, pemanfaatan IT

b. Dependent Variable: ketepatan waktu pelap.keu

The value of F arithmetic amounted to 8.112 which means greater than F table of 3.86. In addition, the significance of 0.008 is smaller than 0.05. This means that in the 95% degree of trust, simultaneously the influence of human resource competence (X1), the utilization of information technology (X2), and internal accounting control (X3), significantly influence the timeliness of financial reporting (Y) in jombang regional hospital(RSUD).

4. Conclusion

4.1. Partial test results show that
   a. Competence of human resources (HR) affects the timeliness of financial reporting. This is evidenced by the value of sig 0.012 <α 0.05 with the value of T-count> T-table is 3.209> 2.306. So the competence of human resources will affect the performance of the company, the better the competence of its human resources, the more growing the company.
   b. the utilization of information technology has a significant effect on the timeliness of financial reporting. This is evidenced by sig 0,029 <α 0,05 with T-count value> T-table that is 2,65> 2,306. Sufficient facilities and infrastructure will support the progress of the company, as well as the information technology used by the company, the more sophisticated technology used will be better, because it can minimize human error.
   c. Internal control of accounting has a significant effect on the timeliness of financial reporting. This is evidenced by the result sig 0.003 <α 0.05 with the value of T-count> T-table is 4.294> 2.306. With good internal control, it can minimize errors or frauds that occur.

4.2. Simultaneous test results show that the competence of human resources (X1), utilization of information technology (X2), and internal accounting control (X3) together have a significant influence on the timeliness of financial reporting in the hospital. Public hospital of jombang area (RSUD). This is evidenced by the test f of 8.112> the value of f arithmetic is 3.86 .. Magnitude influence of the three independent variables to the timeliness of financial reporting of 66.0%. While the remaining 34% is influenced by other variables not included in this research model.

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