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The Effect of Internal Accountants' Competence on the Quality of Financial Reporting and the Impact on the Financial Accountability

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Abstract: *The purpose of this research is to examine the influence of Internal Accountants' Competence on the Quality of Financial Reporting, so to examine the Quality of Financial Reporting on the Financial Accountability. This research on Bekasi City, Bogor City and District Local Government uses survey methods. The sampling technique used is the purposive sampling taken from 47 local government units. The data, before being used to test the hypothesis, first tested for the validity and reliability testing, were collected through questionnaires. The results of this research show that: (1) The Internal Accountants' Competence has significant effects on the Quality of Financial Reporting (2) Financial Reporting Quality significant effect on the Financial Accountability.*

Keywords: *Internal Accountants' Competence, the Quality of Financial Reporting and Financial Accountability.*

1. INTRODUCTION

Article 23 UUD 1945 also stipulates that the state is obliged to submit financial liability immediately after the fiscal year ends, and will be the basis of the examination by the Audit Board of the Republic of Indonesia. The relation with the audit of the management and financial responsibility of the state, in Article 9, paragraph (1) UU No. 15 / 2004 states that in carrying out the examination and management of the state's financial responsibility, the Audit Board can utilize the results of the Government Internal Control Apparatus (GICA). Although there have been APIP obligation to carry out a financial review of financial statements before submitted to the Audit Board to be audited, but to date, the review of the implementation was still not fully able to improve the quality of government financial statements. This is evident from the number of government financial statements at both the ministerial and local level are still getting disclaimer opinion of the Audit Board (Wahyudi, 2010). According to the Ministry of the Internal Affairs (Gamawan Fauzi, 2011) up to the year 2010, the results of unqualified opinion were achieved by 32 local governments both provincial and district / city. The rest get a predicate of qualified opinion even disclaimer. The chairman of the Audit Board of the Republic of Indonesia (Hadi Purnomo, 2011) also said that as many as 326 local governments or 91% of 358 local governments whose financial statements are audited by the Audit Board of the Republic of Indonesia were awarded poor; only 32 local governments obtained unqualified opinion. The poor financial reporting of the local governments in Indonesia is a phenomenon that occurs now a days. It is reported by the Minister of State Administrative and Bureaucratic Reform (Azwar Abubakar, 2012).

Presentation of financial statements is one form of implementation of the accountability of public financial management. The absence of financial statement showed lack of accountability. Demands for accountability in the public sector needs to be done related to transparency and giving information to the public in order to fulfill the rights of the public (Mardiasmo, 2009: 20). In the public sector, local government agencies regencies / municipalities are implementing elements of the district / city government led by a chief who is subordinate and accountable to the Regent / Mayor through the District Secretary. District / city is the government agency that receives and uses the budget to carry

out duties and functions, therefore has an obligation to make accountability for performance as a manifestation of acceptance and accountability for the use of the Local Government Expenditure Budget.

Accountability of local government performance is done in stages, starting from any accountability of local government agencies including government district/city to the local government. The local government makes accountability to Parliament and the Central Government. The problem is accountability made by Government agencies in this district/city has been run entirely as expected, namely a credible financial accountability.

The results of the audit by the Audit Board of the Republic of Indonesia on local government financial statements show that the governments' implementations have not administered as expected. The examination of the financial statements aims to provide an opinion on the fairness of the financial information presented in the financial statements based on (a) compliance with Generally Accepted Accounting Standards for government entities and the Financial Accounting Standards for the state and regional companies or the accounting principles set out in various laws and regulations, (b) the adequacy of disclosure (c) compliance with laws and regulations, and (d) the effectiveness of the internal control systems. The conditions illustrated above show that the quality of financial information, particularly which was presented in the local government financial statements does not fully meet the qualitative characteristics of financial statements in accordance with Government Accounting Standards.

Of the most difficult obstacles to get unqualified opinion is primarily on asset problems, irrelevancies between records with physical existence of assets, and the undone revalued assets. Those have become the records in any the Audit Board of the Republic of Indonesia. This is caused by lack of competent accounting personnel in the local government. They record the assets not in accordance with Government Accounting Standards. Hongjiang Xu (2003) examined the key factors of the quality of accounting information in Australia. His research states that human resources (the competence), organization system and external factors are critical factors in determining the quality of accounting information.

Based on data from the results of the Audit Board of the Republic of Indonesia on Local Government Financial Statement District Government /City in the province throughout Indonesia, it can be said that the factors that affect the quality of the financial statements are (1) the presentation of financial statements in accordance Government Accounting Standards and follow up on the Audit Board's findings, competency of the accounting /internal accountant and manager commitment to monitor the administration of internal control system; (2) Implementation of internal Control mainly the control to improve the quality of the financial reporting, (3) Follow-up to the financial audit recommendations given by the Audit Board of the Republic of Indonesia primarily associated with the correction to Local Government Financial Statements which must be presented in accordance with Governmental Accounting Standards and recommendation to correct weaknesses in the internal control system (IHPS first semester of 2012).

Quality improvement Local Government Financial Statement is expected to have implications for the accountability of local government financial performance was good so as to minimize corruption.

The problem formulated in this study is whether the internal accountant competences have a positive effect on the financial reporting quality and how it impacts to financial accountability. The research objective to be achieved through this research is to know and obtain evidence of empirical research in order to obtain answers to the research problems on how much influence Internal Accountant's Competence on the Quality of Financial Reporting. And its impact on the Financial Accountability.

2. LITERATURE REVIEW

2.1. Internal Accountant's Competence

According to Hitt, Michael Dan AR (1999) Competence is a combination of knowledge, skills, attitudes and experience. According to Boyatzis (1982): "a job competence is an underlying characteristic of an employee (i.e, motive, trait, skill, aspects of one's self image, social role, or a body of knowledge) which result in effective and/or superior performance in a job".

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Competence in a particular field of work based on the characteristics of the employee as a motive, the nature / character, skills and aspects related to self-image, social role, or that science produces effective and superior performance in the company. The same explanation of competence is also expressed by Zemke (1982) in Yuniarsih (2008: 21), namely that: "a competency is a capability of an individual which related to superior performance in role or job. It may be a knowledge, skill, intellectual, strategy or a cluster of all three that may apply to one or may work units. The level of generality (scope) of a competency statement depend on its intended uses." "Competence is the ability of individuals associated with superior performance in the role or job, which includes knowledge, intellectual skills, or a combination of the three strategies that can be applied to each unit of work. In other words, competence is a characteristic of an individual as the cause of effective or superior performance.

In line with the above statement Guion (1991) states that: "competency are underlying characteristics of people and indicate way of behaving or thinking, generalizing across situations, and enduring for personally long period of time. Competence is the underlying characteristics and indicate how to behave or think, generalize across situations, and survive for long periods. According to Harris (Yuniarsih, 2008: 23) states that: "Competences are underlying bodies of knowledge, abilities, experiences, and ather requirements necessary to successfully perform the job That competence is an essential basic knowledge, ability, experience and requirements necessary to perform the job successfully. Hamell, Gary & CK (1994) states that: "Competence can also be interpreted as the main characteristics of the individual to produce superior performance to do the job that includes skills and attitudes." Competence can also be interpreted as the main characteristics of individuals to produce superior performance to do the job which includes the skills and attitudes.

According to Spencer and Spencer (1993): Characteristics competence consists of five major components as follows:

- Motive is something you think about or want someone who produces works consistently. Needs, wants, and concerns (concern) that usually goes unnoticed will affect a person's thoughts to achieve the work that will ultimately have an impact on a person's behavior.
- Trait self is innate character, such as a consistent reaction to something. Someone who is proficient in a particular field or profession as an artist can be said he has innate character as an artist. This trait is a characteristic physical, cognitive and social permanently attached to a person.
- Self-Concept is a concept of self which is the attitude or values. Value individuals have a reactive nature can predict what a person will do in a short time. This concept has influenced the values held by a person who acquired since childhood to the present time. Self-concept shows how a person sees himself on something. This concept has influenced ethics, the perspective or sense someone about something.
- Knowledge is information that is owned by someone. Knowledge is a key component of competency that are easily available and easy to identify. Someone who knows about a lot of things will be able to do what he knows. This indicates that the person knows something and have knowledge of the theories and concepts of good, until it is able to convince others that he was indeed a member and be able to explain and do the job.
- Skill is a skill that is a person's ability to perform an activity or employment. More difficult skills possessed of knowledge. A person who has a skill in itself already has knowledge of the work they do.

An Internal accountant is an accountant who works for the company internally, this means that the accountant who works in an organization unit (Rudianto 2012:9). So the internal accountant competence is the knowledge, skills, attitudes and experience possessed by an accountant who works in an organizational unit or company.

2.2. Financial Reporting Quality

According to Iman Mulyana (2010:96): Quality is defined as conformance to standards, based on measured levels of discrepancy, as well as achieved through examination. While Heizer& Render (2010:253) argues that: Quality is the totality of features and characteristic of a product or service that bears on its ability to satisfy stated or implied needs. Huang (1999) in Lillrank (2003) argues that:

Quality of information are grouped into four classes: 1) the intrinsic quality: accuracy, objectivity, believability, and reputation, 2) the quality of accessibility: access, and security, 3) contextual quality: relevance, value added, timeliness, completeness and amount of the data, and 4) the quality of representation: interpretation , ease of understanding , the representation concise, and consistent representation

Hall (2011) argues that: " the dimensions of information quality Consist of: relevance, timeliness, accuracy, completeness, and summarizing." While Gelinas et. Al (2012) and McLeod (2007) states that: "The dimensions of the quality of information are: accurate, timely, relevance, and completeness." Moreover only mentions four dimensions of the quality of accounting information that is accurate, timely, relevant and completeness. Qualitative characteristics of financial statements is a normative measures that need to be realized in the accounting information so that it can fulfill its purpose.

While Hilton (2011: 551) argues: Three characteristics of information determine its usefulness for decision making: (1) Relevance. Information is relevant if it is pertinent to a problem. (2) Accuracy. Information that is pertinent to a decision problem must also be accurate. (3) Timeliness. Relevant and accurate the data are valuable only if they are timely, that is, available in time for a decision.

According Fanani (2009): The quality of financial reporting is a representation of the accuracy of the overall performance of the market that is realized in the form of return. Variable quality of financial reporting in this study can be attributed to three attributes that value relevance, timeliness, and conservatism.

Belkaoui , Ahmed (1993 : 188) argues that "The qualitative characteristics of financial statement should be largely upon the needs of users of the statement. Information should be free as possible from any biases of the preparer. In making decision users should not only understand the information presented, but should be able to assess its reliability and compare it with information about alternative opportunities and previous experience. In all information is more usefull if it stresseseconomic substance rather than technical form."

Azhar Susanto (2004:40) suggested the same thing as follows : A quality information must have the characteristics of (1). Accurate. It means that information must reflect the actual situation. (2). Timely. It means that information must be available or exist on when the information is required. (3). Relevant. It means the information provided must be in accordance with the required one. (4) Completeness. It means information should be given in complete.

2.3. Financial Accountability

According to Mardiasmo (2009: 20) accountability is the obligation of a fiduciary (agent) to give an account, presenting , reporting , and reveals all the activities and events that they are responsible to the mandate giver (prinsipal) who have the right and authority to hold accountable the answer .

Ghartey (in Younis & Mostafa, 2000: 45) argues: " Accountability is intended to find answers to questions related to the service, what, who, Whom, Whose, where and how. Questions that need answers include what must be accounted for , why accountability must be submitted , to Whom the responsibility was handed over , who bertanggungjawab to various parts of the activities in the community , Whether accountability go hand in hand with sufficient authority and so on."

According to Carino (2000: 22): " Accountability is an evaluation of the activities Carried out by an officer of both still on track authority or already far beyond the responsibility and authority." Munro (1993: 9) argues that "Accountability can be seen as a relationship involving the giving and demanding of reason for conduct accountability the on going demand for end provision of explanations, justifications andexcuses." According to Mardiasmo (2009:21) public accountability is the provision of information and disclosure over the government's activities and financial performance to the parties concerned. Governmental Accounting Standards Board (GASB), (1999, part 56) argued about the definition of accountability as follows:

"Accountability requires government to answer to the citizenary to justify the raising of public resources and purposes for which they are used. Governmental accountability is based on the belief

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that the citizenary has a right to know, right to receive openly declared facts that may lead to public debate by the citizens and their selected representatives, financial reporting play a mayor role in fulfilling government's duty to be publicly accountable in a democratic society".

According to the Government Accounting Standards Committee (GASC, 2010) in the conceptual framework of the GAS, the following definition of accountability: "Accountability is the accountability of resource management and policy implementation is entrusted to the reporting entity in achieving the goals set periodically". Subsequently Mardiasmo (2009: 20), suggests the definition of accountability is: "accountability is the provision of information and disclosure on the activity and performance of the state to all interested parties (stakeholders) so that the public rights, namely the right to know (right to be kept informed), and the right to be heard aspirations (right to be heard and to be listened) can be met."

Furthermore, Gray and Jenkins (1993), defines accountability as follows: "Accountability is the obligation to provide accountability for financial management to those who believe in him a responsibility".

Gregory (1995) as quoted by Jacobs (2000), points out, the definition of accountability is "*the need to give an account of one's actions*". Furthermore Goni (1997), the proposed definition of accountability as follows: "Accountability is controlled through rules and regulations that establish a range of formal procedures designed to minimize personal judgement and errors by public servants. Compliance with these formal procedures has been the main focus of accountability systems such as audit and financial management."

Dauglas (1991) states that, "accountability imply providing information about decisions and actions taken during the course of operating and entity; having external parties review the information; taking corrective actions when necessary". Accountability as a form of accountability obligations success or failure of the goals and objectives set out in the implementation of the organization's mission, through a media accountability are conducted periodically (Stanbury, 2003).

From the above definition can be concluded that accountability is controlled by rules and regulations established a number of formal procedures and the obligation to provide accountability for financial management and management of resources entrusted to the reporting entity. Compliance with the formal procedure is the focus of such a system of accountability, auditing and financial management, accountability means providing information about the decisions and actions taken in a unit, the existence of an independent party review the information and make corrections as needed.

3. THEORITICAL FRAMEWORK

3.1. Effect of Internal Accountant's Competence on the Quality of Financial Reporting

One of the most difficult obstacles to get unqualified opinion is primarily on asset problems, irrelevancies between records with physical existence of assets, and the undone revalued assets. Those have become the records in any the Audit Board of the Republic of Indonesia. This is caused by lack of competent accounting personnel in the local government. They record the assets not in accordance with Government Accounting Standards.

Celviana (2010) states that the competence of human resources has a positive effect on the reliability of the local government financial reporting. Fariziah (2008) also stated that the ability of human resources and organizational team have a significant effect on the quality of financial information. Rovyantie's research (2011) stated that human resources competencies have a significant effect on the quality of local government financial statements. Hari's research (2013) stated that the internal accountant competence has a positive effect on the quality of financial reporting. Hongjiang Xu (2003) examines the key factors of the quality of accounting information in Australia. His research states that human resources (in this case is competence), organization system and external factors is a critical factor in determining the quality of accounting information. All the explanation above shows that there is a positive effect between internal accountant competence towards the quality of financial reporting.

3.2. Effect of Quality of Financial Reporting on the Financial Accountability

Elbannan, MA (2007) suggests that the quality of financial information has a significant effect on the accountability in local government. Effectiveness of internal control can increase financial statements

capacity to meet the quality of information and the role of its assessment. Instead of internal control weaknesses indicate the inability of the management entity to provide reliable financial statements and maintain the efficiency and effectiveness of operations.

According to Wilson (2004:): "Accountability requires governments to answer to the citizenry to justify the raising of public resources and the purpose for which they are used governmental accountability is based on the belief that the citizenry has a "right" to know" a right to receive openly declared facts that may lead to public debate by the citizens and their elected representatives. Financial reporting plays a major role in fulfilling government's duty to be publicly accountable in a democratic society"

Mahmudi (2010:11) argues that "financial accountability is the accountability of public institutions to use public money economically, efficient and effective, no wastage and leakage of funds and corruption." Furthermore Mahmudi also suggested that financial accountability requires public institutions to make financial statements to describe the financial performance of the organization to outsiders. Information in the form of accuracy, transparency, timeliness, validity, relevance and reliability of information will greatly affect the quality of decisions and public accountability (Mahmudi, 2010: 12). This means that the quality of financial reporting affect the financial accountability, because the elements mentioned above , namely the accuracy, timeliness, validity, relevance and reliability are the elements of the quality of financial reporting

According to Bambang (2005) Quality of legislation, the supervision implementation and quality of financial statements of the local government has a positive effects on the performance accountability of local government either partially or simultaneously. The results of the study Urip Santoso (2008) proved that theoretically the implementation of the Public Sector Accounting and the controlling the quality of financial statements of the government will affect the Performance Accountability of the government either partially or simultaneously. West JP (2002) argues that "The factors that influence the financial accountability indicates knowledge, technical skill and management personal integrity and personal affects the quality of financial information.

Interrelated between internal accountants's competence, the quality of financial reporting and the financial accountability can be described as follows:

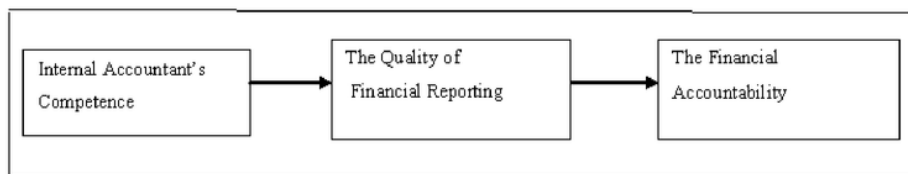


Fig3.1. Theoretical Framework

4. HYPOTHESIS

Based on the framework that has been stated previously, it can be compiled following research hypothesis:

H1: Internal Accountant's has a positive effect on the Quality of Financial Reporting

H2: The quality of financial reporting has a positive effect on the financial accountability.

5. RESEARCH DESIGN

This is a descriptive-analytical research. This research was conducted through a survey and is grounded. This study uses appropriate statistical research paper for the purpose of causation (causality) either directly or indirectly, by using multiple regression models was intended to obtain empirical evidence, examine and explain the influence of internal accountant's competence on the quality of financial reporting. The unit of analysis in this study is the Local Government Unit in Bekasi City, Bogor City and District. The respondents are the Local Government Unit Leader, the Head of Accounting and the Head of Internal Control Systems.

6. RESEARCH RESULTS

The results of hypothesis testing that the internal accountant's competences have a positive effect on the quality of financial reporting. The results are consistent with Celviana's research (2010) which states that the competences of human resources have a positive effect on the reliability of the local government financial reporting. Also in line with Fariziah's research (2008) which states that the human resources and organizational team have a significant effect on the quality of financial information. Roviyantie Devi's research (2011) is also in line with research that states that human resources competencies have a significant effect on the quality of local government financial reports. Hongjiang Xu (2003) also examined the key factors of the quality of accounting information, research results expressed human resources, systems, organizational and external factors is a critical factor determining the quality of accounting information.

The results of this study also support the data results of the Audit Board of the Republic of Indonesia on Local Government Financial Statement Bogor regency said that the factors that affect the quality of the financial statements are (1) the presentation of the financial statements in accordance Government Accounting Standards and follow up on the Audit Board of the Republic of Indonesia audit findings, the competence of accounting / internal accountants and leadership commitment to monitor the implementation of an internal control; (2) Implementation of Internal Control is mainly control to improve the quality of financial reporting, (3) Follow-up on financial checks by the Audit Board of the Republic of Indonesia primarily related to corrections submitted by the Audit Board of the Republic of Indonesia in order Local Government Financial Statement presented in accordance with Government Accounting Standards and recommendations to correct weaknesses in internal control system.

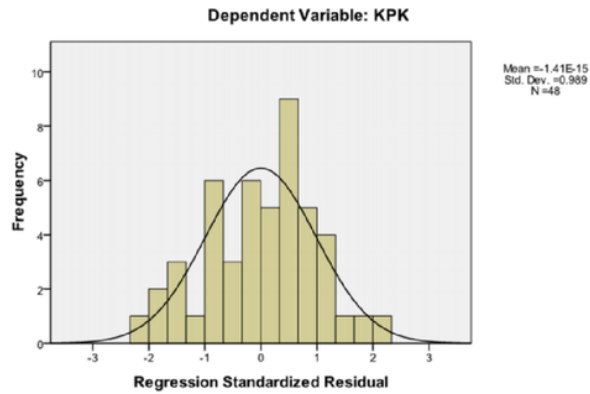
The quality of financial reporting have a positive effect on the financial accountability, even stronger effect. The results are consistent with the West JP (2002) which suggests that the factors that influence the financial accountability of one of them is the quality of financial information. In line with the results of the study also Bambang Pamungkas (2005), Quality of legislation, the supervision implementation and quality of financial statements of the local government has a positive effects on the performance accountability of local government either partially or simultaneously. Research conducted by Urip Santoso (2008) are also proved that theoretically the implementation of the Public Sector Accounting and the controlling the quality of financial statements of the government will affect the Performance Accountability of the government either partially or simultaneously. Mahmudi (2010:11) also argues that financial accountability requires public agencies to make financial reports to describe the financial performance of the organization to outsiders.

Furthermore Mahmudi (2010:12) also argues that the "information in the form of accuracy, transparency, timeliness, validity, relevance and reliability of information will greatly affect the quality of decisions and public accountability. This means that the quality of financial reporting affect the financial accountability , since the elements mentioned above, namely the accuracy, timeliness, validity, relevance and reliability of the elements of the quality of financial reporting.

7. FIGURES AND TABLES

One-Sample Kolmogorov-Smirnov Test			
		KAI	KPK
N		48	48
Normal Parameters ^{a,b}	Mean	96.50	114.88
	Std. Deviation	327.275	389.497
Most Extreme Differences	Absolute	.518	.530
	Positive	.518	.530
	Negative	-.421	-.428
Kolmogorov-Smirnov Z		3.585	3.673
Asymp. Sig. (2-tailed)		.000	.000
a. Test distribution is Normal.			
b. Calculated from data.			

Histogram

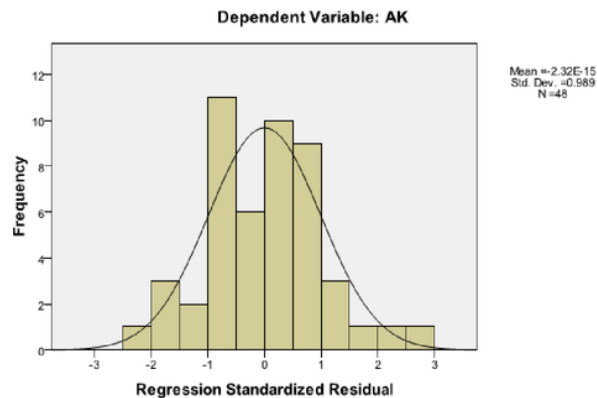


Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.053	1.244		.043	.966
	KAI	1.190	.004	1.000	323.171	.000

a. Dependent Variable: KPK

One-Sample Kolmogorov-Smirnov Test			
		KPK	AK
N		48	48
Normal Parameters ^{a,b}	Mean	114.88	83.17
	Std. Deviation	389.497	282.009
Most Extreme Differences	Absolute	.530	.526
	Positive	.530	.526
	Negative	-.428	-.431
Kolmogorov-Smirnov Z		3.673	3.644
Asymp. Sig. (2-tailed)		.000	.000
a. Test distribution is Normal.			
b. Calculated from data.			

Histogram



Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.007	.793		.009	.993
	KPK	.724	.002	1.000	367.238	.000

8. CONCLUSION

Based on the data analysis and discussion of research results in the previous chapter, it can be concluded as follows: Internal accountant 'scompetences have a positive effect on the quality of financial reporting. The phenomenon of the low quality of financial reporting, especially in local government is still not well answered by the internal accountant's competences. With good internal accountant competences especially at the local government can improve the quality of financial reporting. Managers. While the quality of financial reporting have a positive effect on the financial accountability. Influence the quality of financial reporting on the financial accountability suggests a strong influence.

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