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THE IMPACT OF HUMAN RESOURCES COMPETENCE, INFORMATION TECHNOLOGY UTILIZATION, FINANCIAL SUPERVISION AND ACCOUNTING INTERNAL CONTROL TO TIMELINESS OF FINANCIAL REPORTING IN JOMBANG PUBLIC HOSPITAL Dwi Ermayanti S. UNMER Malang Student and Lecturer of STIE PGRI Dewantara Jombang
 E-mail: dwi_ermayanti@yahoo.co.id Abstract. This study uses multiple linear regression, this study intends to determine how the variable of human resources competence, information technology utilization, financial control, and accounting internal control, influence the timeliness of financial reporting at the public Hospital of Jombang.

The data collection is using questionnaires with respondent's as many as 41 people consisting of 30 employees who work in financial part and 11 employees in accounting verification. The test results show that partially those can be seen from the Sig value that less than a 0,05. With the t-count value respectively 3,543; 3,871;6,212 and 4,381 that are greater than t-table it is 1,684.

And simultaneously showing results that simultaneously the timeliness of financial reporting be affected by the variables of human resources competence, information technology utilization, financial supervision and internal control of accounting, with f-count value is greater than its f-table is 8,112>2,63. Keywords: Human resource competence, information technology utilization, financial supervision, intern accounting control, timeliness of financial reporting.

Introduction Financial reporting is another way of financial statement or report to convey information and measurement economically about its resources and performance to all parties who have an interest in that information. The main element in financial reporting is the financial stetement.

The financial statement is the end of the accounting process that is designed to provide information to investor candidates, creditor candidates, and the users of financial stetements for business decision. For the management officer, financial statement may be used as consideration for the company's management in determining the company's action plan for the coming period. If stated that information should be useful for the users it is similar to say that information must have value (Suwardjono, 2005).

Information will be useful if the information interlock with the decisions that will be the target of information. Information will be useful if the information is understood and used by the user. Information would also be beneficial if users trust the information. The value of the financial reporting timeliness is crucial to the usefulness of the report.

In contrast, the benefits of financial report will be reduced when the report was not submitted in a timely manner. Punctuality shows the time span between the desired presentation of information and the frequency of reporting. If the information is not delivered in time it could cause the information value is reduced in decision-making.

The company's financial reporting is considered by the primary users (investors and creditors) as good news and bad news. Good news means that the information is regarded as important and can be used as a credit decision making and investment decisions. And assume as bad news if the information presented cannot meet the key information, so that investors and creditors as primary users of financial reporting views that the financial reporting are still useful but need to be improved.

The Capital Market Supervisory Agency in the regulations require that the annual financial report that is reported by the go public company must be audited first by an accountant registered in the Capital Market Supervisory Agency and Financial Institution. The obligation of financial report must be audited encourages Public Accounting Firm (PAF) to improve the quality of the audit results.

As stated by DeAngelo (1981) in Ali and Hilmi (2008) that bigger PAF means the audit result quality was better than the small PAF. Financial report is an overview of the output generated from the process of an organization. From the financial report, it can be seen the development of organization and can be used as a reference for taking a decision regarding the sustainability of an organization. Another thing that may affect the timeliness of financial reporting at hospital is the utilization of information technology.

As we know that the total volume of patients who visit the hospital from year to year showed remarkable improvement. From the accounting side it shows that the volume of financial transactions hospital also showed that the greater quantity and the more complicated and complex competencies. The increased transaction volumes that growing and increasingly complex must be followed by an increase in the government's financial management capability (Sugijanto, 2002). For that the manager obliged to develop and exploit the advances information technology to improve the ability to manage the finances.

Internal control is a process designed to provide reasonable assurance regarding the achievement of the objectives of a hospital that is reflected in the reliability of financial reporting, efficiency, and effectiveness of the implementation of programs, activities, and the compliance of laws and regulations. According to Triyuwono & Roekhudin (2000) there are three functions that can be seen from the definition, namely: (a) the reliability of financial reporting, (b) the efficiency, and effectiveness of operations, and (c) compliance with rules and regulations.

The important components of the internal control related to the organization's accounting system, are: (a) the accounting systems and procedures, (b) authorization, (c) forms, documents, and records, and (d) duties segregation. The research problems are as follow: Do the human resources competence (X1), the use of information technology (X2), financial supervision (X3) and accounting internal control (X4), is partially affected the timeliness of financial reporting (Y) ?, Do the human resource competencies (X1), the use of information technology (X2), and financial supervision (X3) and accounting internal control (X4), simultaneously affect the timeliness of financial reporting (Y)? Literature Review Financial position report, the report shows the financial condition of a company at a certain date. Comprehensive reports. According to (A.J.

Keown, et al, 2001), a comprehensive report is a report for a certain period consisting of net revenue expenses at that period. According Harahap (2006: 73) profit and loss describe the results obtained or received by the company for a specific period, and costs incurred to obtain these results. The result of minus by the costs is the profit or loss. If the result is greater than the cost it means profit.

Conversely, if the result is less than the costs, it means a loss. Equity changes report, the report show the causes of changes in equity of the amount at the beginning of the period into a number at end of the period. The cash flow report shows cash flows in and out, which divided into operating cash flow, cash flow investing, and financing cash flows.

Notes to the financial report, the qualitative characteristics, are the special characteristics that make information in financial statements useful to users. The qualitative characteristics of financial report with PSAK No. 24 of 2012 can be Understood, Relevance, Reliability, and can be compared. Financial Reporting One of ways used by an entity to describe the financial position is by present the financial report.

According to Suwardjono (2005:18) financial reporting are: The structure and process of how financial information for all business units and the administration should be provided and reported in the country for the purpose of economic decision-making. Financial reporting does not only consist of the financial statement, but all information related either directly or indirectly with the accounting system.

Financial reporting in accordance with the SFAC (Statement of financial accounting concept) No. 01 consists of: Basic financial statement, consist of financial statements and the notes to the financial statements. Ssupplementary information. Other reports the other of financial statements (others means of financial reporting) SAFC (Statement of financial accounting concept No.1

in research of Siska Prahesty explicitly explains that the purpose of financial reporting is not something that is not affected (immutable). The purpose of financial reporting is influenced by the economic environment, politic, and social, where reporting is derived. Timelines Timely means that information must be submitted as early as possible to be used as the basis to assist in deciding economic decisions and to avoid any delay in the decision (Baridwan 1997, in Septiani 2005).

Scott (in Anastasia and Mukhlisin, 2003) defines "information as evidence which has potential to affect an individual's decision" financial statements is an information that will be digested by investors to make decisions on investments. However, new information will be beneficial to the user when the information is timely. The definition of timeliness (Chairiris and Ghozali 2001 in Ukago, 2005) timeliness is an information utilization by the return decision before the information is lost the capacity or ability to make decisions.Based on the Preparation and Presentation of Financial Statements of Financial Accounting Standards Framework, the financial statements must meet four qualitative characteristics that are the traits that make financial reporting information useful for the users. The fourth characteristic that is understandable, relevant, reliable, and comparable.

To obtain relevant information, there are several obstacles, one of which is constraint timeliness. Some theories support timeliness There are several theories relating to corporate compliance in reporting its financial statements in a timely manner, they are: Agency theory Agency theory explains the relationship between the agents (management of a business) with the principal (business owners).

In an agency relationship to a contract in which one or more persons (the principal) govern another person (the agent) to perform a service on behalf of the principal and authorized agent to make the best decisions for the principal. Theory of compliance Compliance theory stresses the importance of socialization processes in influencing the behavior of an individual compliance.

There are two basic perspectives in the sociology literature on compliance with a law called as instrument and normative. Human Resource On the micro level, Human Resources is a group of people who sufficient their live by working at a work unit/organization of certain public or private. Meanwhile, according to Yani (2012: 1) human resources is: as one elementof the organization can be defined as people who work in an organization.

Human resourche can be called as the personnel, labor, workers, employees, human potential as a driving force in realizing the organization's existence. The Indicators to Evaluate Human Resource Competence According to Sedarmayanti (2007:286) human resourche is Indicators assessing the competence of human resources. According Sedarmayanti (2007: 286) Human resources are: Responsibility or liability can be seen from or contained in the job description.

A description position is the basis to perform the task well. Without a clear job description, these resources cannot perform well the duties Competence can be seen from the educational background, training and of skills in the state in the implementation of tasks. Competence is one of the characteristics of someone who has skills, knowledge, and capacity (ability) to carry out a job.

Information Technology Utilization Information technology has become the primary choice in creating information systems are resilient and able to generate a competitive advantage in making financial reporting that sufficients the information characteristics, that is timely. Santika (2003) states that information technology is: Technologies that allow humans to record, store, process, retrieve, transmit, and receive information.

According to the Information Technology Association of American (ITAA) in Sutarman (2009: 3): Information technology is a study, design, development, Implementation, support, or management of computer-based information systems, aspecially the computer software applications and hardware. Iinformation technology utilize computer and software to convert, store, protect, process, transmit, and obtain information securely.

Information Technology Components The information technology components by Mulyadi (2008: 13) consists of three components, namely: Computers and data storage outside, Telecommunications and Software. Internal Control Accounting Controlling is the implementation (direct action) from the planning and also gives feedback. Effective internal control can help companies provide reasonable assurance regarding the company's financial reporting information.

Internal controls or internal supervision according to Zaki Baridwan (2000:47) defined by the AICPA as follows: Internal controls include the organizational structure and all the ways and tools are coordinated a used and used in company for the purpose of maintaining the security of company property, checking the accuracy and correctness of accounting data, promote efficiency in the business, and help to support the need for management policies defined first.

The purpose of internal control Internal control objectives according to Mulyadi (2006: 163) are as follows: Keeping the wealth of organization, Checking the accuracy and reliability of accounting data, Encouraging efficiency, and Encouraging compliance with management policies Meanwhile, according to James M. Reeve in Dian Damayanti (2009: 390) the purpose of internal control are: Protection against company property from theft, fraud, abuse, or misplaced; the accurate information is essential to run the company successfully and Compliance with Laws and regulations that apply. Internal Control Components According to James A.

Hall translated by Dewi Fitriasari (2009: 28) Internal control components are as follows: Control Environment, Risk Assessment, Information and Communication, Monitoring and Control Activities. The basic principle of internal control In order to achieve the objectives of internal control must have basic principles. Bambang Hartadi suggested six basic principles that must be possessed by internal control; these are Segregation of duties, authorization procedure, documentation procedure, procedures and accounting records, the physical supervision of assets and the accounting records and internal examination freely.

The conceptual framework are as follow. / Fig. 1. Conceptual Framework Research Method This research is a quantitative research. And the population in this study will be 41 people consisting of 30 employees work in in financial section and 11 employees in accounting ferivication and all of them as the sampled in this reserach.

The data used is quantitative, that is data in the form of numbers, and qualitative data obtained from questionnaire score given to respondents is numbered. The data sourche used in this study are primary data obtained directly from respondents through questionnaires containing statements from the independent variables and the dependent variable. This reserach use data collection method questioners.

It is used closed and open questions with Likert scale by using the scoring method as follows: Strongly Disagree (SD) Value 1, Disagree (D) value 2, Agree Enough (AE) Value 3, Agree (A) Value 4 and Strongly Agree (SA) Value 5. And the data analysis method used in this research is Multiple Linear Regression. It is a regression explain the relationship between response modifier (the dependent variable) with the factors that affect more than one predictor (independent variable). Multiple linear regressions are similar to linear regression, only the multiple linear regression predictor variables (independent) more than one.

Y = ßo + ß1X1 + ß2X2 + ß3X3 + ß4X4 + e Result and Discussion Validity Test of human resources competencies (X1) Table 1. Validity Test X1 / Validity Test of the information technology utility (X2) Table 2. Validity Test X2 / Validity Test of financial supervision (X3) Table 3. Validity test X3 / Validity Test of accounting internal control system (X4) Table 4.

Validity Test X4 / Validity Test of financial reporting timeliness (Y) Table 5. Validity Test Y / Instruments Reliability Test Table 6. Instruments Reliability Test / Multicolinierity Test Table 7. Coefficients (a) / Autocorrelations Test Table 8. Autocorrelation / Table 9. Dependent Variable / Conclusions and Suggestions The conclusion of this research are as follow: The partial test results show that: Human Resource (HR) competence affects the timeliness of financial reporting. This is evidenced by the sig value 0,010 <a 0.05 with a value of T-count> T-table is 3.543> 1.684.

Therefore, the HR competence will affect the company performance, the better the competence of its human resources, the better develops that company. Information technology utilization has significant effect on the timeliness of financial reporting. This is evidenced by sig 0.023 <a 0.05 with a value of T-count> T-table is 3.543> 1.684.

Adequate facilities and infrastructure that will support the company's progress, and also the information technology used by the company, the more advanced the technology used will be good, because it can minimize the human error. Financial supervision has significant effect on the timeliness of financial reporting. This is evidenced by the results sig 0.012 <a 0.05 with a value of T-count> T-table is 6.212> 1.684.

With good financial supervision, it can minimize errors or fraud that occurred. Accounting internal control has significant impact on the timeliness of financial reporting. This is evidenced by the results sig 0.015 <a 0.05 with a value of T-count> T-table is 4.381> 1.684. With a good internal control, it can minimize errors or fraud that occurred.

The simultaneous testing results show that the HR competence (X1), the information technology utilization (X2), financial supervision (X3) and accounting internal control (X4) togetherly have a significant impact on the timeliness of financial reporting in Jombang hospitals. This is evidenced by the influence of the four independent variables to the timeliness of financial reporting 75.3%. while the remaining 24.7% is influenced by other variables not included in this research model. The suggestions of this research are as follow: To the subsequent researchers.

With the percentage results of 24.7% is influenced by other variables not included in this research model. It is necessary to conduct further research to determine the factors that could affect the timeliness of financial reporting in addition to the HR competence, information technology utilization, financial control, and internal accounting control in order to know more any factors that affect the financial reporting timeliness.

The results indicate that the variable of HR competence, information technology utilization, financial control, and accounting internal control is able to explain the factors that affect the financial reporting timeliness significantly. Thus, the management in order to maximize the financial reporting timeliness is expected to focus on these variables and can further optimize it again.

And do not overlook other variables that also affect the financial reporting timeliness.
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