THE FACTORS AFFECT THE QUALITY OF FINANCIAL STATEMENT AT PUBLIC SERVICES AGENCY (BADAN LAYANAN UMUM – BLU)

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Abstract: The objective of this study is to examine and analyze the effect of Apparatus Competence, the ability of using the Information Technology System, Internal Control Systems, accrual-based SAP implementation, organizational commitment, financial statement review on the quality of financial statements at the "Public Service Agency" (Badan Layanan Umum - BLU). Metodological in this paper is a Quantitative Approach. The data used in this study is primary data through questionnaire answers from research respondents. Respondents of this study were State Civil Servants that incharge in Finance Department under 18 Work Groups of the "Public Service Agency" (Badan Layanan Umum – BLU). In this study, analysis techniques used are: Data Duality Test, Multiple Linear Regression Analysis, Classical Assumption Test, Model Feasibility Test and Hypothesis Testing. The results of this study indicate that The Variables of Apparatus Competence, The Use of Information Technology, Internal Control Systems, and Financial Statement Reviews have a positive effect on the quality of Financial Statements at "Public Service Agency" (Badan Layanan Umum - BLU), in fact, the implementation variable of SAP Accrual-Based and Organizational Commitment does not have any affect to The Quality of Financial Statement in the Public Service Agency (Badan Layanan Umum - BLU).

Keywords: Financial Statements, Public Service Agency, Apparatus Competence, The Use of Information Technology, Internal Control Systems

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1. Introduction

Government Financial Statement is an important component in providing financial management accountability to the public. An internal conflict problems arise when the Government (as the Agent) tends to maximize its personal interests from the budgeting process, decision making, up to presenting reasonable financial statements, with the intention of showing up that the government's performance so far has been good, as well as to secure its position in the eyes of the Legislature and The People (Principal) (Mardiasmo, 2009).
Financial statements proven having a good quality if The Financial Statements presented have met the normative requirements. Based on Government Regulation No. 71 of 2010 concerning Government Accounting Standards (*Standar Akuntansi Pemerintah* - SAP), the qualitative characteristics of financial statements has to meet the requirements: relevant, reliable, comparable, and understandable. Financial transparency and accountability will be formed if the information contained in The Government's Financial Statements has met the criteria for qualitative characteristics as required by Government Regulation No. 71 of 2010, if it does not

matched with those criteria, then the result will be reflected as ineffective internal control, state losses, reduced revenues, administrative weakness, and inefficiency.

By this study, The Author is having an intention in researching the financial statements of the Public Service Agency (Badan Layanan Umum - BLU), since the Public Service Agency's (Badan Layanan Umum - BLU) Financial Statements are the target of examination by the Supreme Audit Agency (Badan Pemeriksa Keuangan - BPK), namely whether the presentation of the Public Service Agency's (Badan Layanan Umum - BLU) Financial Statements is in accordance to the Statement of Government Accounting Standards 13 (Pernyataan Standar Akuntasi Pemerintah - PSAP 13). The phenomenon of public sector entities in Indonesia currently, proven that plentiful that financial reporting has not presented information in accordance with regulations and there are still many irregularities in financial reporting.

Based on some research of The Quality of Government Financial Statements has been carried out by several researchers who state that there are several factors that affect the quality of Government Financial Statements. However, some lates studies that tested the influence of these factors on The Quality of Government Financial Stataements has shown some inconsistent results. The difference between the research conducted by The Author of this study compare to previous research is the object of the research. In previous studies, the average was carried out on Local Governments, while the current research was on the Public Service Agency (Badan Layanan Umum - BLU). In this study, The Authors examine six variables including Apparatus Competence, The Use of Information Technology, Internal Control System, SAP Accrual-Based Implementation, Organizational Commitment and Financial Statement Review.

There was a research conducted by Wulyan (2017) shows that the Competence of Human Resources and The Application of SPIP have an effect on The Quality of Financial Statements, but the application of Government Accounting Standards (Standar Akuntansi Pemerintah – SAP) and the use of information technology have no effect on the quality of Financial Statements. To be able to compile Financial Reports in accordance to Government Accounting Standards (Standar Akuntansi Pemerintah – SAP), the Government Accounting Standards (Standar Akuntansi Pemerintah – SAP) implementation process have to be supported by a series of manual and computerized procedures, includes data collection, recording, summarizing to reporting the financial position and financial operations of the central and regional governments carried out by the State Civil Apparatus.

The competency of The Apparatus is an important factor that determines the fulfillment of the quality of information presented in the Government's Financial Statements (Agents) as that it can be relied on by The Decision Maker (The Principal). The placement of Apparatus in accordance with their competence will support the increase in the value of the reliability of the financial statement that is prepared.

Another factor that affects the quality of financial statement information is the usage of Information Technology. The Use of Information Technology will expand the opportunities for various parties to access, manage, and utilize information quickly and accurately to further encourage the realization of a clean, government system transparency, and able to respond effectively in changing time. Maximum use of Information Technology will improve the quality of Financial Statements. It is stated by Winidyaningrum et al., (2010) which states that the use of Information Technology has a positive and significant effect on the quality of Local Government Financial Reporting System.

The other factors that affect the quality of financial statements at the Public Service Agency (Badan Layanan Umum - BLU) is The Internal Control System. The Internal Control Sstem is built by 5 components including: (1) Environment Control; (2) Risk Assessment; (3) Control Activities; (4) Information and Communication; and (5) Monitoring of Internal Control. The Components of Internal Control are designed and implemented by The Management to ensure

that the objectives of Internal Control will be achieved (Arens et al, 2012). The Central Government and Local Governments are required to exercise control over the implementation of government activities (Regulation - PP No. 60 of 2008) and The Finansial Submition Report by Local Government is based on the Government Accounting Standards (Standar Akuntansi Pemerintah – SAP) to achieve effectivity, efficientcy, transparentcy and accountability management of State Finances.

The good quality of Ministry/Institutional Financial Reports can be judged by Financial Reports that have been reviewed by The Auditors per semester every year. This is based on the Minister of Finance Regulation Number 255 of 2015, the internal control system that is implemented is pronounced and The Apparatus in charged in the organization has to be competent and having good ability to run information systems, and its implementation is in accordance with the accrual-based on the Government Accounting Standards (Standar Akuntansi Pemerintah – SAP). Research by Susilawati and Riana (2014) shows that the application of Government Accounting Standards (Standar Akuntansi Pemerintah – SAP) on the accrual basis will affect the quality of financial statements.

Mowday et al., (1982) stated that a strong commitment in the organization will be able to create confidence and support as well as employee loyalty to the values and goals to be achieved by the organization. The organizational commitment is very important, it is related to Employee Performance, which every employee is required to have a good performance in his work.

A good review of Financial Reports through maximum supervision from Internal and External Parties is expected to be able to increase the accountability of the performance of Government Agencies, with the objective that the performance of the Administration of Government Affairs will be optimal. The Inspectorate as a Government Internal Supervisory Apparatus is a Government Agency established with the task of carrying out internal control within The Government. One of the Internal Control activities is through the review of Financial Statements in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number 255 of 2015 concerning review standards on the financial statements of Ministries/Institutions. APIP conducts a review of the financial statements in order to ensure the reliability of the information presented before it is submitted by the Ministry/Agency to the Supreme Audit Agency (Badan Pemeriksa Keuangan - BPK).

The results of APIP's review of the financial statements of the Public Service Agency (Badan Layanan Umum - BLU) stated that the quality of Financial Statement information had not improved due to there was recommendations of audit findings that were not sufficient that was not solved yet, wich the result that the froud were still found. In this study The Authors add the Financial Report Review Variable, based on the system that before being audited by the Supreme Audit Agency (Badan Pemeriksa Keuangan - BPK), The Financial Statements must be reviewed by the APIP, namely The Internal Supervisory Unit, within the work unit of the Public Service Agency and the Inspectorate General of Ministries/Institutions, to provide limited assurance on Financial Statements that no material modifications need to be made to The Financial Statements and The Financial Statements have been presented based on an adequate Internal Control System (Sistem Pengendali Intern - SPI) and in accordance with Government Accounting Standards (SAP). This statement is supported by Kalumata (2016) which states that the Review of Financial Statements has a positive and significant effect on the Quality of Government Financial Statements.

Based on previous research, there are different levels of significance for each variable. Therefore, this still can be an interesting topic to be researched and needs to be proven empirically about the factors that most influence The Quality of Financial Statement, whether the factors in previous studies still have the same influence as current conditions.

Therefore, based on the background that has been stated, the formulation of the problem in this study is whether the competence of the apparatus, Information Technology, Internal Control

System, The Application of Accrual-based Government Accounting Standards (*Standar Akuntansi Pemerintah* - SAP), Organizational Commitment, and Review of Financial Statements affect the quality of Financial Statement Information. The purpose of this study was to examine and analyze the effect of Apparatus Competence, The Use of Information Technology, Internal Control Systems, SAP Accrual-based Implementation, Organizational Commitment, Financial Statement Review on The Quality of Financial Statements at the Public Service Agency (Badan Layanan Umum - BLU).

The objective of this study and research is to provide knowledge about the factors that influence The Quality of Financial Statement Information based on the performance of State Civil Apparatus, The Use of Information Technology, Internal Control Systems, SAP Accrual-based Implementation, Organizational Commitment and Financial Statement Reviews, especially in Work Groups of Financial Management of the Public Service Agency (Pola Pengelolaan Keuangan Badan Layanan Umum – PPK BLU) as well as a reference for further research, especially on research in the public sector. The results of this study are also expected to be used as consideration for Ministries/Institutions in making policies as to improve the quality of Public Service Agency's (Badan Layanan Umum - BLU) Financial Statements and having the "Reasonable Without Any Exception" Result in The Financial Statements.

2. Literature Review

Financial Statement
Based on Government Regulation Number 71 of 2010, Financial Statements are structured reports regarding the statement of financial position and transactions carried out by a reporting entity. Meanwhile, Heban et al., (2020) stated that Financial Statements are a form of Government Accountability on the implementation of the State Revenue and Expenditure Budget (Anggaran Pendapatan Belanja Negara – APBN) in the form of Budget Realization Reports, Government Balance Sheets, Cash Flow Reports, Operational Reports, Reports of Changes in Equity, Reports of Changes in Excess Budget Balances, and Notes to Financial Statements.

Public Services Agency (Badan Layanan Umum – BLU) Financial Statement
Based on Bharata and Priyono (2019), Public Services Agency (Badan Layanan Umum – BLU) Financial Statement are an inseparable part of The Financial Statements of State Ministries/Agencies. Public Services Agency (Badan Layanan Umum – BLU) submits The Financial Reports based the on Government Accounting Standards (*Standar Akuntansi Pemerintah* - SAP) per semester and by yearly. There are 7 Financial Reports that need to be prepared by Public Services Agency (Badan Layanan Umum – BLU) Working Groups, which are: Budget Realization Reports, Reports on Changes in Excess Budget Balances, Balance Sheets, Operational Reports, Cash Flow Reports, Reports on Changes in Equity and Notes to Financial Statements. Waluyo (2011) stated that The Financial Statements of Public Services Agency (Badan Layanan Umum – BLU) are consolidated with the Financial Statements of Ministries/Agencies in accordance with Government Accounting Standards (*Standar Akuntansi Pemerintah* - SAP) and audited by External Auditors in accordance with the Provisions of Legislation.

Financial Statement Quality
The Quality of Financial Statement is reflected in the qualitative characteristics. The qualitative characteristics of Financial Statements according to Government Regulation Number 71 of 2010 concerning Government Accounting Standards (*Standar Akuntansi Pemerintah* - SAP)

states that the qualitative characteristics of Financial Statements are normative measures that need to be manifested in accounting information to reach objectives result.

State Civil Apparatus' Competence

Based on Regulation of The State Civil Service Agency Number 7 of 2020, competence is the ability possessed by a State Civil Apparatus Employee to apply the knowledge, skills, and work attitudes/behaviors required in carrying out the duties of his position in accordance with the standards set for the implementation of professional, effective tasks, and efficient.

Refers to that description, it can be concluded that the competence of the State Civil Apparatus is the ability of a State Civil Servant related to the knowledge, skills and attitudes that directly affect his performance which to achieve the desired goals. With the objective on doing the preparation of Financial Statements, it is expected to have personel ability who have had longer work experience in the field of accounting or finance, with the consideration that in Preparing Financial Statements, personnel who have a good understanding in accounting or finance are needed in preparing Financial Statements.

The Use of Information Technology

Information Technology it was not limited as a computer technology to obtain, process and store quality information, but also functions as a communication technology for the dissemination of information. Information technology includes computers (mainframe, mini, micro), software, databases, networks (internet, intranet), electronic commerce, and other types related to technology (Wilkinson et al., 2000).

In supporting the preparation of Accrual-based financial reports at the Central Government, the Directorate General of Treasury has developed an accounting application that has been used for cash toward accruals (cash toward accrual), namely the Agency Accounting System (SAI) into the Accrual-Based Agency Accounting System (SAIBA). The development of SAI into SAIBA is a breakthrough in accrual-based accounting applications that are expected to meet the information needs of financial statements required by Government Accounting Standards (*Standar Akuntansi Pemerintah* - SAP)

Internal Control System

The government's internal control is designed based on Government Regulation Number 60 of 2008 concerning the Government's Internal Control System (SPIP). In Government Regulation Number 60 of 2008 it is explained that SPIP is an Internal Control System which is carried out thoroughly within the government.

In this regulation, The head of Public Services Agency (Badan Layanan Umum – BLU) establishes and implements an Internal Control System. To ensure the effectiveness of the internal control system, The Head of Public Services Agency (Badan Layanan Umum – BLU) establishes an Internal Monitoring Unit (SPI) which is a Public Services Agency (Badan Layanan Umum – BLU) work group and carries out a supervisory function. The regulation of SPI at Public Services Agency (Badan Layanan Umum – BLU) follows the best practice that is being developed in the world of Internal Supervision. The stipulation of the Minister of Finance Regulation Number 200 of 2017 is expected to be able to control activities, secure treasure and assets, implement good Public Services Agency (Badan Layanan Umum – BLU) Financial Statements, increase effectiveness and efficiency, and detect early deviations and non-compliance with statutory provisions to reach a good governance system.

SAP Accrual-based Implementation

The application of SAP Accrual-based in the preparation of Financial Statements has been regulated in the Regulation of the Minister of Finance Number 213 of 2013, which is declared

effective on January 1, 2015. This means that in 2015 every reporting entity and accounting entity in the government began to apply the accrual basis in the preparation of government financial statements. In 2016 the government issued PSAP No. 13 regarding the Presentation of Financial Statements of Public Services Agency (Badan Layanan Umum – BLU) which states that the purpose of this Standard Statement is to regulate the presentation of Public Services Agency's (Badan Layanan Umum – BLU) Financial Statements in order to increase the comparability of Financial Statements both against the budget, between periods, and between Public Services Agencies (Antar Badan Layanan Umum – BLU). In line with the issuance of PSAP No. 13, Public Services Agency (Badan Layanan Umum – BLU) must start implementing accrual-based SAP in preparing Financial Reports.

Organizational Commitment

Organizational commitment is an attitude or behavior of a person towards the organization in the form of loyalty and the achievement of the vision, mission and goals of the organization. Wibowo (2015) shows that organizational commitment is related to the level of involvement of people with the organization where they work and are interested in staying in the organization as well as the willingness of people to improve themselves and show loyalty to the organization since they feel that they are involved in organizational activities. Meanwhile, Adifitya (2014) proves that the higher the organizational commitment, the impact on employees will stay in the organization and will always improve their performance. High employee performance will produce reliable Financial Reports.

Financial Statement Review

The need for a review of financial statements has also been regulated in National Regulations. The regulation is contained in Article 33 paragraph (3) of Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies. The article states that the Government Internal Supervisory Apparatus (Aparat Pengawasan Intern Pemerintah - APIP) conducts a review of The Financial and Performance Reports. The purpose of a Financial Statement Review is to provide limited assurance on the accuracy, reliability, and validity of the information presented in the Financial Statements prior to submission to the Ministers/Heads of institutions and the Minister of Finance.

Research Hypothesis

Based on the Introduction and Literature Review, The Authors of this study put forward the following hypothesis:

H1: Apparatus Competence has a positive effect on the quality of Financial Statement Information.

H2: The use of Information Technology has a positive effect on The Quality of Financial Statement.

H3: The Internal Control System has a positive effect on The Quality of Financial Statement.

H4: The Application of SAP Accrual-based has a positive effect on The Quality of Financial Statement.

H5: Organizational Commitment has a positive effect on The Quality of Financial Statement.

H6: Financial Statements Review has a positive effect on The Quality of Financial Statement.

3. Method

The type of research in this study is using Quantitative Approach. The population in this study are Officials or Staff who manage Financial Statetment in Work Group of the Public Service

Agency (Badan Layanan Umum – BLU) within the Ministry of Health of the Republic of Indonesia.

Sources of data needed in this study is primary data. Primary data collection in this study was done by distributing questionnaires to State Civil Servants who manage in Finances Department that spread over 18 Public Service Agency (Badan Layanan Umum – BLU) Work Groups. The list of Public Service Agency (Badan Layanan Umum – BLU) to be investigated can be seen in the following table:

Table 1. List Of Working Units of Public Service Agency (Badan Layanan Umum – BLU)

No	BLU Working Units	Province
1	RSJ Dr. Radjiman W Lawang	East Java
2	BBLK Surabaya	
3	RSUP dr. Soeradji Tirtonegoro Klaten	
4	RSJ Dr. Soeroyo Magelang	
5	RS Ario Wirawan Salatiga	Cetral Java
6	RS Ortopedi Prof Dr R Soeharso Surakarta	
7	RSUP Dr. Hasan Sadikin Bandung	
		West Java
8	RSUPN Dr Cipto Mangunkusumo	Greater Jakarta
9	RSUP Fatmawati	
10	RSJPD Harapan Kita	
11	RSPON Dr.dr. Mahar M Jakarta	
12	BBLK Jakarta	
13	RSUP Dr. Sitanala Tangerang	Banten
14	RSUP Sanglah	Bali
15	RSUP Dr Tadjuddin Chalid Makassar	South Sulawesi
16	BBLK Makassar	
17	RSUP Dr.Rivai Abdullah Palembang	
18	BBLK Palembang	South Sumatera

Furthermore, the data obtained from the questionnaire was processed using Multiple Linear Regression Analysis (Model Persamaan Regresi Linier Berganda) using SPSS. The Multiple Linear Regression Analysis Models in this study are:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + e$$

Information:
Y = The Quality of Financial Statement
X1 = Apparatus Competence
X2 = The Use of Information Technology
X3 = Internal Control System
X4 = Accrual-based SAP implementation
X5 = Organizational Commitment
X6 = Financial Statements Review
α = Constant
β = Regression Coefficient
e = Error

4. Result and Discussion

Questionnaire Returned

The Researcher in this study have sent a questionnaire using Google Form to several respondents. The questionnaires sent with the total number were 72 questionnaires, with the

result: 4 questionnaires were not returned and 2 questionnaires could not be processed due to the names listed in the Google Form were the same (multiplied).

Table 2. Quetionnare Returned Rate

Description	Responden	
	Quantity	%
Distributed Questionnaire	72	100%
Re-send Questionnaire	68	94,44%
Unprocessed Questionnaire	2	2,94%
Processable Questionnaire	66	97,05%

Source: Research Data, 2021

Data Quality Test
Validity Test Result

Based on the results of the calculation of The Validity Test, it showed that The Statement Indicators of The Variable Competence of The Apparatus, The use of Information Technology, Internal Control Systems, SAP Accrual-based Implementation, Organizational Commitment, and Review of Financial Statements on The Quality of Financial Statement information at the Public Service Agency are valid based on their significance value <0.05 and all data can be included in further data processing.

Table 3. Validity Test Result
Correlations

		KLK1	KLK2	KLK3	KLK4	KLK5
KLK1	Pearson Correlation	1	.645**	.679**	.515**	.326**
	Sig. (2-tailed)		.000	.000	.000	.007
	N	66	66	66	66	66
KLK2	Pearson Correlation	.645**	1	.571**	.427**	.414**
	Sig. (2-tailed)	.000		.000	.000	.001
	N	66	66	66	66	66
KLK3	Pearson Correlation	.679**	.571**	1	.758**	.441**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	66	66	66	66	66
KLK4	Pearson Correlation	.515**	.427**	.758**	1	.578**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	66	66	66	66	66
KLK5	Pearson Correlation	.326**	.414**	.441**	.578**	1
	Sig. (2-tailed)	.007	.001	.000	.000	
	N	66	66	66	66	66
KLK6	Pearson Correlation	.227	.488**	.496**	.518**	.612**
	Sig. (2-tailed)	.067	.000	.000	.000	.000
	N	66	66	66	66	66
KLK7	Pearson Correlation	.493**	.451**	.623**	.773**	.633**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	66	66	66	66	66
KLK8	Pearson Correlation	.450**	.386**	.534**	.658**	.524**
	Sig. (2-tailed)	.000	.001	.000	.000	.000
	N	66	66	66	66	66
Total_KLK	Pearson Correlation	.716**	.713**	.830**	.848**	.744**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	66	66	66	66	66

**. Correlation is significant at the 0.01 level (2-tailed).

Correlations

		KLK6	KLK7	KLK8	Total_KLK
KLK1	Pearson Correlation	.227	.493**	.450**	.716**
	Sig. (2-tailed)	.067	.000	.000	.000
	N	66	66	66	66
KLK2	Pearson Correlation	.488**	.451**	.386**	.713**
	Sig. (2-tailed)	.000	.000	.001	.000
	N	66	66	66	66
KLK3	Pearson Correlation	.496**	.623**	.534**	.830**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	66	66	66	66
KLK4	Pearson Correlation	.518**	.773**	.658**	.848**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	66	66	66	66
KLK5	Pearson Correlation	.612**	.633**	.524**	.744**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	66	66	66	66
KLK6	Pearson Correlation	1	.553**	.459**	.701**
	Sig. (2-tailed)		.000	.000	.000
	N	66	66	66	66
KLK7	Pearson Correlation	.553**	1	.651**	.839**
	Sig. (2-tailed)	.000		.000	.000
	N	66	66	66	66
KLK8	Pearson Correlation	.459**	.651**	1	.752**
	Sig. (2-tailed)	.000	.000		.000
	N	66	66	66	66
Total_KLK	Pearson Correlation	.701**	.839**	.752**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	66	66	66	66

**. Correlation is significant at the 0.01 level (2-tailed).
Source: SPSS Data Result Processing Version 23

Reliability Test Result

A Questionnaire is confirmeed to be reliable with the condition that a person's answer to a statement is consistent or stable from time to time. Reliability Testing is done to test the stability and consistency of the instrument in measuring the concept. In addition, Reliability Testing is carried out to assist determine The Suitability of The Measurement. Reliability testing of each variable is stated to be reliable when > 0.6 (Ghozali, 2016). The results of the reliability test are presented in the following table:

Table 4. Reliability Test Result

Variable	Cronbanch's Alpha	Coefficien Alpha	Remarks
The Quality of Financial Statement (Kualitas Laporan Keuangan - KLK)	0,898	0,60	Reliable
Apparatuss Competence (Kompetensi Aparatur - KA)	0,878	0,60	Reliable
The use of Information Technology (Pemanfaatan Teknologi Informasi - PTI)	0,823	0,60	Reliable
Internal Control System (Sistem Pengendalian Intern - SPI)	0,928	0,60	Reliable
SAP Accrual-based Implementation (Penerapan SAP Berbasis Akrual - PSBA)	0,972	0,60	Reliable

Variable	Cronbanch's Alpha	Coefficien Alpha	Remarks
Organizational Commitment (Komitmen Organisasi - KO)	0,825	0,60	Reliable
Financial Statement Review (Reviu Laporan Keuangan - RLK)	0,722	0,60	Reliable

Source: SPSS Data Result Processing Version 23

Based on the test results in Table 4, it shows that the *Cronbanch's Alpha* value of each variable is reliable, with the result of *Cronbanch's Alpha* value of each variable is > 0.60 so it can be stated to be reliable.

Multiple Linear Regression Analysis

Table 5. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.288	.198		1.456	.151
	Apparatuss Competence (X1)	.183	.087	.190	2.096	.040
	The use of Information Technology (X2)	.237	.086	.276	2.751	.008
	Internal Control System (X3)	.271	.113	.288	2.401	.020
	SAP Accrual-based Implementation (X4)	-.026	.115	-.028	-.226	.822
	Organizational Commitment (X5)	-.002	.065	-.002	-.027	.978
	Financial Statement Review (X6)	.306	.089	.302	3.415	.001

a. Dependent Variable: The Quality of Financial Statement (Y)
Source: SPSS Data Result Processing Version 23

From the table above, The Regression Equation is arranged as follows:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + e$$
$$Y = 0{,}288 + 0{,}183X_1 + 0{,}237X_2 + 0{,}271X_3 - 0{,}26X_4 - 0{,}02X_5 + 0{,}306X_6 + e$$

Classical Assumption Test
Normality Test

Table 6. Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		66
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.16778655
Most Extreme Differences	Absolute	.069
	Positive	.069
	Negative	-.060
Kolmogorov-Smirnov Z		.559
Asymp. Sig. (2-tailed)		.914

Source: SPSS Data Result Processing Version 23

In Table 6, it showe that the *Kolmogorov-Smirnov* value is 0.559 with a significance of 0.914 which is greater than alpha (0.05). These results indicate that the residuals are normally distributed.

Multicollinearity Test

Based on the results of The Multicollinearity Test, it concluded that The Regression Model does not have multicollinearity. This is indicated by the tolerance value > 0.1 and VIF < 10.
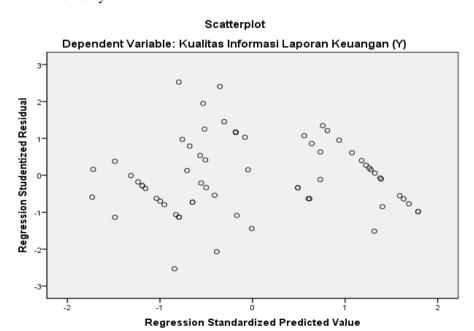
Table 7. Multiple Linear Regression Analysis

Model		t	Sig.	Collinearity Statistics	
				Tolerance	VIF
1	(Constant)	1.456	.151		
	Apparatuss Competence (X1)	2.096	.040	.343	2.914
	The use of Information Technology (X2)	2.751	.008	.280	3.576
	Internal Control System (X3)	2.401	.020	.196	5.091
	SAP Accrual-based Implementation (X4)	-.226	.822	.185	5.394
	Organizational Commitment (X5)	-.027	.978	.571	1.750
	Financial Statement Review (X6)	3.415	.001	.361	2.772

Source: SPSS Data Result Processing Version 23

Heteroscedasticity Test

The following are the results of The Heteroscedasticity Test with a Scatterplot Diagram of The Tegression Model in this study.

Scatterplot
Dependent Variable: Kualitas Informasi Laporan Keuangan (Y)

Based on the results of The Heteroscedasticity Test, it showed that the points do not form in a certain pattern and spread on the Y axis. It can be concluded that the regression model in this study does not have heteroscedasticity.

Model Feasibility Test
F Test

Table 8. F Test Result

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	9.152	6	1.525	49.182	.000ᵃ
1	Residual	1.830	59	.031		
	Total	10.982	65			

a. Predictors: (Constant), Financial Statement (X6), Organizational Commitmentt (X5), The use of Information Technology (X2), Apparatuss Competence (X1), Internal Control System (X3), SAP Accrual-based Implementation (X4)

b. Dependent Variable: The Quality of Financial Statement (Y)

Source: SPSS Data Result Processing Version 23

Based on the F Statistical Test, it showed that the F-Count value is 49,182 with a significance value of 0.000 which is smaller than an alpha of 0.05. Rely on the test results, it can be concluded that there is a joint influence of the Independent Variables, wich are: Financial Statement Reviews, Organizational Commitment, The use of Information Technology, Apparatus Competence, Internal Control Systems and The Application of SAP Accrual-based to improve Financial Statement Quality at the Public Service Agency.

Coefficient of Determination Test

Table 9. Coefficient of Determination Test
Model Summaryᵇ

Model				Std. Error of the	
	R	R Square	Adjusted R Square	Estimate	Durbin-Watson
1 1	.913ᵃ	.833	.816	.176112	1.493

a. Predictors: (Constant), Financial Statement Review (X6), Organizational Commitment (X5), The use of Information Technology (X2), Apparatuss Competence (X1), Internal Control System (X3), SAP Accrual-based Implementation (X4)

b. Dependent Variable: The Quality of Financial Statement (Y)

Source: SPSS Data Result Processing Version 23

Based on the table above, The test results of The Coefficient of Determination showed that in R Square is 0.833 or equal to 83.3%. This figure shows that 83.3% of The Variable Financial Statement Quality (Y) is influenced by Variables of Apparatus Competence (X1), The use of Information Technology (X2), Internal Control System (X3), SAP Accrual-based Implementation (X4), Organizational Commitment (X5) and Financial Statement Review Variables (X6). While the remaining 16.7% is caused by other variables does not examined in this study.

Hypothesis Testing

Based on the results of *"t Test"* in the table above, the influence of The Independent Variable towards The Dependent Variable will be described as:

The Apparatus Competency Variable (X1) towards the quality of Financial Statement (Y) is 2.096 and "*t Table*" is 1.96, which means *"t Count X1"* > *"t Table"* or 2,096 > 1.96. Apparatus Competence Variable has a significant level less than 0.05 or 0.040 < 0.05 . This reflects that The Competence of The Apparatus has a significant impact towards the quality of Financial Statement Result, in the other word H1 is Accepted. The Apparatus has a significant role in compiling the Financial Statements of Public Service Units. The ability of competent apparatus for financial management can improve The Quality of Financial Statement. Efforts to increase competence is possible to be carried out through training, seminars, comparative studies and setting clear tasks and functions according to educational background.

Table 10. T Test Result
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.288	1.456	.151	1.456	.151
	Apparatus Competence (X1)	.183	2.096	.040	2.096	.040
	The Use of Information Technology (X2)	.237	2.751	.008	2.751	.008
	Internal Control System (X3)	.271	2.401	.020	2.401	.020
	SAP Accrual-based Implementation (X4)	-.026	.115	-.028	-.226	.822
	Organizational Commitmentt (X5)	-.002	.065	-.002	-.027	.978
	Financial Statement Review (X6)	.306	.089	.302	3.415	.001

a. Dependent Variable: The Quality of Financial Statement (Y)
Source: SPSS Data Result Processing Version 23

The use of Information Technology Variable (X2) towards the quality of Financial Statement Result (Y) is 2.751 and *"t Table"* is 1.96, which means *"t Count X2">"t Table"* or 2.751 > 1.96. The use of Information Technology Variable has a significant level less than 0.05 or 0.008 < 0.05. This reflects that The use of Information Technology has a significant impact towards the quality of Financial Statement Result, in the other word H2 is Accepted. By utilizing Information Technology which includes computer system in Financial Management, it will speed up the processing of data and transactions. This improves the quality of Public Service Agency (Badan Layanan Umum - BLU) Financial Statements, while the manual method commonly used to process and compile Public Service Agency (Badan Layanan Umum - BLU) Financial Statement, is replaced with Computer Applications System that proven faster and more accurate than the manual methods.

The Internal Control System Variable (X3) towards the quality of Financial Statement Result (Y) is 2.401 and *"t Table"* is 1.96, which means *"t Count X3"> "t Table"* or 2.401>1.96. The Internal Control System Variable has a significant level less than 0.05 or 0.020<0.05 . This reflects that The Internal Control System has a significant impact towards the quality of Financial Statement Result, in the other word H3 is Accepted. Combine with a well-coordinated Internal Control System Followed by consistency in following the rules applied by the SPI, it will deliver a good quality of Public Service Agency's (Badan Layanan Umum - BLU) Financial Statement.

The SAP Accrual-based Implementation Variable (X4) towards The Quality of Financial Statement Result (Y) is -0.226 and *"t Table"* is 1.96, which means *"t Count X4"> "t Table"* or -0.226<1.96. The SAP Accrual-based Implementation Variable has a significantly greater level of 0.05 or 0.882>0.05 . This reflects that The Application of SAP Accrual-based has no significant impact towards the quality of Financial Statement Result, in the other word H4 is Rejected. The results of questionnaires with respondents, SAP Accrual-based application have no significant affect due to some respondents do not have a good understanding of PSAP 13.

Organizational Commitment Variable (X5) towards The Quality of Financial Statement Result (Y) is -0.027 and *"t Table"* is 1.96, which means *"t Count X5"<"t Table"* or -0.027<1.96. Organizational Commitment Variable has a significant level greater than 0.05 or 0.978>0.05. This reflects that Organizational Commitment has no significant impact towards Financial Statement Result, in the other word H5 is Rejected. Due to the weakness level of Organizational

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Commitment, it cannot be used as a benchmark in producing quality information on Public Service Agency's (Badan Layanan Umum - BLU) Financial Statement. The State Civil Apparatus confirmed has a good Organizational Commitment but this does not affect the quality of information on Public Service Agency's (Badan Layanan Umum - BLU) Financial Statement. Organizational Commitment that is formed in the ASN environment is limited to an Organizational Commitment that confirmed it is limited to full fill the obligation in the organization by reason of the obligation and responsibility to still remain in The Organization. The Financial Statement Review variable (X6) towards the quality of Financial Statement Result (Y) is 3.415 and *"t Table"* is 1.96, which means *"t Count X6"* > *"t Table"* or 3,415 > 1.96. The Financial Statement Review Variable has a significant level less than 0.05 or 0.001<0.05. This reflects that The Financial Statement Review has a significant impact towards the quality of Financial Statement Result, in the other word H6 Accepted. The application of the review is a form of tiered examination in order to maintain The Quality of Financial Statement. The better of The Review of Financial Statements will improved The Quality of The Financial Statements.

5. Conclusions

Conclusion

Based on the results of research and discussion in this study, the following conclusions are obtained:

1. Apparatus Competence affects The Quality of Financial Statement at the Public Service Agency (Badan Layanan Umum – BLU). It can be told that the better the competence of the apparatus, the quality of The Financial Statement produced will be better as well.
2. The use of Information Technology affects The Quality of Financial Statement Information at the Public Service Agency (Badan Layanan Umum - BLU). In the other word that the better using of Information Technology, the Quality of The Resulting Financial Statement will delivered better as well.
3. The Internal Control System (SPI) affects The Quality of Financial Statement Information at the Public Service Agency (Badan Layanan Umum – BLU). This is confirmed that, the better of the implementation of the SPI, the quality of the resulting Financial Statement will be accurate as well.
4. The application of SAP Accrual-based does not affect The Quality of Financial Statement at the Public Service Agency (Badan Layanan Umum – BLU). It showed that the application of Accrual-based Government Accounting Standards has not been maximized. This will affect the result of the quality of The Financial Statements produced.
5. Organizational Commitment confirmed has no effect on the quality of Financial Statement Statement at the Public Service Agency (Badan Layanan Umum – BLU). This concluded that The Inconsistency Level of Organizational Commitment cannot be used as a benchmark in quality of The Financial Statements produced by Public Service Agency (Badan Layanan Umum – BLU).
6. Financial Statements Review affects The Quality of Information on Financial Statements at the Public Service Agency (Badan Layanan Umum – BLU). This concluded that the better implementing of the Financial Statement Review, the quality of The Financial Statement result will improve as well.

Limitedness

This research has limitedness in choosing the object of research. Wich carried out at the Public Services Agency (BLU) within The Ministry of Health – Republic of Indonesia. With the high

expectation that further research can be carried out in other Ministries that using Public Service Agency (Badan Layanan Umum – BLU) Financial Management System.

Suggestions

Based on the research that has been done, some suggestions can be provided as:

1. One of step that able to be done is that The Ministry of Health - Republic of Indonesia needs to carry out special training and socialization of PSAP Number 13 to all units related to the implementation of PSAP Number 13, both Accounting Department and other related department.

2. The results of this study indicate that Organizational Commitment does not affect The Quality of Financial Statement Information. It is necessary to increase Organizational Commitment or through the application of Rewards and Punishments System, Promotions Based on Work Performance, with the expectation of organizational's goals in preparing quality of Financial Statements is able to be achieved.

3. Future researchers are expected to be able to develop this research and study in using other variables that have an influence on the quality of Public Service Agency (Badan Layanan Umum – BLU) Financial Management System.

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