<table>
<thead>
<tr>
<th>Title</th>
<th>Authors</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Dilemma of Toyota Production System Implementation: A Case Study of Taiwan Machine Tool Industries</td>
<td>Shi-Yuan LAI, Chih-Hung TSAI, Liang-Ying WEI, Rong-Kwei LI, Min-Jer LU</td>
<td>[1-12]</td>
</tr>
<tr>
<td>Elements of Knowledge Management Systems of Enterprises</td>
<td>Slawomir CZARNIEWSKI</td>
<td>[1-8]</td>
</tr>
<tr>
<td>Social Networks as a Source of New Value</td>
<td>Slawomir CZARNIEWSKI</td>
<td>[9-15]</td>
</tr>
<tr>
<td>Challenges and Impact of Open Market Concepts in Haulage Industry</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designation and Exploration of Performance Evaluation Model Metals Producers Companies in Iran Stock Exchange with an Approach to Data Envelopment Analysis</td>
<td>Alireza HIRAD</td>
<td>[44-59]</td>
</tr>
<tr>
<td>The Value Relevance of IFRS in the UAE Banking Industry: Empirical Evidence from Dubai Financial Market, 2008-2013</td>
<td>Nadia Sbei TRABELSI, Mohamed TRABELSI</td>
<td>[60-71]</td>
</tr>
<tr>
<td>Paradigms of the Concepts and Principles Substantiating the Elaboration and Presentation of the Financial Reporting Situations</td>
<td>Victor MUNTEANU, Mihaela BERECHET (DRAGNEA)</td>
<td>[72-78]</td>
</tr>
<tr>
<td>The Mechanism for the Formation of Attitudes, Opinions and Behaviors of Consumers</td>
<td>Slawomir CZARNIEWSKI</td>
<td>[79-87]</td>
</tr>
<tr>
<td>Building Customer Value in Relationship Marketing</td>
<td>Slawomir CZARNIEWSKI</td>
<td>[88-94]</td>
</tr>
<tr>
<td>Disconnection between the Financial Sphere and the Real Sphere: Theoretical Foundations and Empirical Investigation</td>
<td>NizarElOUNI, Faouzi MILED, Manelle LAHDHIRI</td>
<td>[95-103]</td>
</tr>
<tr>
<td>System of Market Communication of the Polish Post S.A. with the Internal Environment</td>
<td>Slawomir CZARNIEWSKI</td>
<td>[126-135]</td>
</tr>
<tr>
<td>Corporate Social Responsibility as Value for the Customer</td>
<td>Slawomir CZARNIEWSKI</td>
<td>[136-142]</td>
</tr>
<tr>
<td>Role of Islamic Microfinance in Poverty Alleviation in Pakistan: An Empirical Approach</td>
<td>Muhammad Naveed ASLAM</td>
<td>[143-152]</td>
</tr>
<tr>
<td>Mobile Phones Usage and Employees' Performance: A Perspective from Pakistan</td>
<td>Rabia Sarwar WAHLA, Abdul Ghafoor Awan</td>
<td>[153-165]</td>
</tr>
<tr>
<td>Environmental Cost - An Environment Management Accounting Component</td>
<td>Ileana – Sorina RAKOS, Andreea ANTOHE</td>
<td>[166-175]</td>
</tr>
<tr>
<td>Analysis on the Timeliness of the Accountability Report by the Treasurer Spending in Task Force Units in Indonesia</td>
<td>RASDIANTO, Nurzaimah, ISKANDAR MUDA</td>
<td>[176-190]</td>
</tr>
<tr>
<td>An Analysis on the Impact of Participatory Budgeting and Procedural Fairness Toward Manager’s Commitment and Performance</td>
<td>Widia ASTUTY</td>
<td>[191-204]</td>
</tr>
</tbody>
</table>

Website: [http://hrmars.com/index.php/journals/archive_detail/IJARAFMS/100](http://hrmars.com/index.php/journals/archive_detail/IJARAFMS/100)
The IJARAFMS (ISSN: 2225-8329) is an interdisciplinary open access blind peer-reviewed refereed journal published by Human Resource Management Academic Research Society (HRMARS) that publishes significant original researches regarding different fields of Accounting (Management Accounting, Managerial Accounting, Financial Accounting, International Accounting, Auditing, Controlling etc.), Finance (Public Finance, Public Administration, Fiscality, Monetary Policy etc.) and Management Sciences (Business Management, Management Accounting, Management Information System, Strategic Management, Management administration, Industrial management, Management Theory and Practice, Human Resource Management, Knowledge Management, Organizational Behaviour, Total Quality Management etc.). IJARAFMS publishes four issues per year (January, April, July and October).

By providing easy access to the insights of accounting, finance & management sciences, case studies and researches, IJARAFMS aims to extend and supplement the knowledge of scholarly world.

IJARAFMS publishes original research articles related to:

**Section 1 - Accounting**
- Management Accounting
- Managerial Accounting
- Financial Accounting
- International Accounting
- Auditing
- Controlling

**Section 2 - Finance**
- Public Finance
- Public Administration
- Fiscality
- Monetary Policy

**Section 3 / Management Sciences**
- Business Management
- Management Accounting
- Management Information System
- Strategic Management
- Management administration
- Industrial management
- Management Theory and Practice
- Human Resource Management
- Knowledge Management
- Organizational Behaviour
- Total Quality Management

**Types of paper**

*Regular articles*: These articles should have cautiously confirmed findings and the research methodologies used should be explained in sufficient detail in order to be easily verified by others. The length of a full paper should be the minimum required to describe and interpret the work clearly.

*Short communications*: in order to record the results of complete small investigations, detailing new models and innovative techniques, short communications should be used. Main sections styles may not conform to the full length papers. They are 2-4 printed pages in detail (about 6-12 manuscript pages).

*Reviews*: Submissions of reviews are welcomed. Reviews should have brevity and clarity, covering 4-6 printed pages (about 12-18 manuscript pages).

The work in this journal is licensed under a Creative Commons Attribution 4.0 International License.
Editorial Board/Advisory Board

Editor(s)-in-Chief
Dr. Sorinel CAPUSNEANU
PhD Associate Professor, Faculty of Finance, Banking and Accountancy, Dimitrie Cantemir Christian University, Bucharest, Romania

Dr. Dan Ioan TOPOR
Department of Economic Sciences, Hyperion University, Bucharest, Romania

Executive Editor
Hassan Danial Aslam
Founder President, Human Resource Management Academic Research Society

Secretary of the Editorial Board
Alina Georgiana SOLOMON
Faculty of Finance, Banking and Accounting, Dimitrie Cantemir Christian University, Romania

Editorial Board/Advisory Board

Dr. Sorin Briciu
PhD Professor, Faculty of Sciences, 1 Decembrie 1918 University, Alba Iulia, Romania

Dr. Tatiana Danescu
PhD Professor, Faculty of Finance and Accounting, Petru Maior University, Mures, Romania

Dr. Manuel Jaen Garcia
PhD Professor, Faculty of Applied Economics, University of Almeria, Spain

Dr. Emilia Mioara Campeanu
PhD Associate Professor, Faculty of Finance, Insurance, Banking, and Stock Exchange, Academy of Economic Studies, Bucharest, Romania

Dr. Camelia Stefanescu
PhD Professor, Faculty of Management, Spiru Haret University, Brasov, Romania

Dr. Stelian Panzaru
PhD Professor, Faculty of Management, Spiru Haret University, Brasov, Romania

Dr. Cristian Marian Barbu
PhD Associate Professor, Faculty of Finance and Accounting, Artifex University, Bucharest, Romania

Dr. Camelia Burja
PhD Associate Professor, Faculty of Sciences, 1 Decembrie 1918 University, Alba Iulia, Romania

Dr. Abubakr M. Suliman
PhD Associate Professor, Head of HRM Programme and Admission Tutor, The British University in Dubai, United Arab Emirates

Dr. Marinella Sabina Turdean
PhD Associate Professor, Faculty of Finance, Banks and Accounting, Dimitrie Cantemir Christian University, Bucharest, Romania
Dr. Mihaela-Liliana Gcindrir
PhD Associate Professor, Faculty of Economics, Law and Administrative Sciences, Petru Maior University, Mures, Romania

Dr. Filofteia Viorina Mirea
PhD Associate Professor, Faculty of Finance and Accounting, Spiru Haret University, Arges, Romania

Dr. Iuliana Cenar
PhD Associate Professor, Faculty of Sciences, 1 Decembrie 1918 University, Alba Iulia, Romania

Dr. Cezarina Adina Tofan
PhD Associate Professor, Faculty of Finance and Accounting, Spiru Haret University, Arges, Romania

Dr. Cristina Balaceanu
PhD Associate Professor, Faculty of International Economic Relations, Dimitrie Cantemir Christian University, Bucharest, Romania

Dr. Delia Maria Teselios
PhD Lecturer, Faculty of Management Marketing in Economic Affairs, Constantin Brâncoveanu University, Pitesti, Romania

Dr. Andrei Buiga
PhD Lecturer, Faculty of Management and Marketing, Artifex University, Bucharest, Romania

Dr. Dana Maria Oprea
PhD Lecturer, Faculty of Management and Marketing, Artifex University, Bucharest, Romania

Dr. Daniela Penu
PhD Lecturer, Faculty of Finance, Banks and Accounting, Dimitrie Cantemir Christian University, Bucharest, Romania

Dr. Mihaela Albici
PhD Lecturer, Faculty of Management Marketing in Business Affairs, Constantin Brâncoveanu University, Ramnicu Valcea, Romania

Dr. Madalina Gabriela Anghel
PhD Lecturer, Faculty of Finance and Accounting, Artifex University, Bucharest, Romania

Dr. Diana Mihaela Apostol
PhD Lecturer, Faculty of Finance, Banking and Accounting, Dimitrie Cantemir Christian University, Bucharest, Romania

Dr. Mariana Iatagan
PhD Lecturer, Faculty of Management, Marketing and International Business, Spiru Haret University, Bucharest, Romania

Dr. Marcela Ganea
PhD Assistant Professor, Department of Management and Marketing, Artifex University, Bucharest, Romania

Dr. Attila György
PhD Assistant Professor, Faculty of Finance, Academy of Economic Studies, Bucharest, Romania

Dr. Seyit Mümün Clasun
PhD Assistant Professor, Faculty of Management, Department of Economics, Ati?m University, Ankara, Turkey

Dr. Cristina Alina Naftanaila
PhD Assistant Professor, Faculty of Finance and Accounting, Spiru Haret University, Arges, Romania

Dr. Veland Ramadani
PhD Assistant Professor, Faculty of Business and Economy, South-East European University, Tetovo, Macedonia

Dr. Ileana Sorina Rakos
PhD Assistant Professor, Faculty of Economic Sciences Service of Projects-Programs, Valahia University, Targoviste, Dambovita, Romania
Dr. Dan Topor  
PhD Assistant Professor, Faculty of Sciences, 1 Decembrie 1918 University, Alba Iulia, Romania

Dr. Alina Gheorghe  
PhD Assistant Professor, Faculty of Management and Marketing, Artifex University, Bucharest, Romania

Dr. Fabrizio Rossi  
Department of Electrical and Information Engineering, University of Cassino and Southern Lazio, Italy

Dr. Cristina Otilia Tenovici  
PhD Lecturer, Constantin Brancoveanu University, Romania

Dr. Elena Bogan  
PhD Lecturer, Faculty of Geography, Department of Human and Economic Geography, University of Bucharest, Romania

Elena Padurean  
Monetary Financial - Research Center "Victor Slavescu", Romanian Academy, Romania

Dr. N Maruti Rao  
Department of Business Administration, Rani Channamma University, Belagavi, India

Dr. Diana Gorun  
PhD Lecturer, Faculty of Law, Romanian-American University, Bucharest, Romania

Dr. Mirela Niculae  
PhD candidate, Assistant Professor, Faculty of Finance, Banking and Accountancy, Dimitrie Cantemir Christian University, Bucharest, Romania

Dr. Olena Sokolovska, Research Institute of Financial Law, Department of Analysis of International Practices and European Integration, Ukraine
Analysis on the Timeliness of the Accountability Report by the Treasurer Spending in Task Force Units in Indonesia

RASDIANTO¹
NURZAIMAH²
Iskandar MUDA³

¹,² Universitas Sumatera Utara, Medan, Indonesia
³ E-mail: ismuda0507@yahoo.com

Abstract
This study aims to analyze the role of treasurer capacity on human resources and its tenure of services, facilities and infrastructures, the regulation, intensity of training administration and accountability of each of the task forces (SKPD) in North Sumatera on the timeliness of the regional government’s financial report. A total of 202 questionnaires were distributed in which 142 respondents by the general treasurers: receipts and spending of newly expanded regional governments in North Sumatera Province – Indonesia selected as the sample using the purposive random sampling method. The result of the study has revealed that simultaneously and partially the variables of treasurer’s human resources and tenure of service, facilities and infrastructure, the regulation and intensity of the training administration and the accountability of the treasurers in North Sumatera are significantly affect to the timeliness of the regional government’s financial report.

Key words
The treasurer’s human resources and tenure of service, facilities and infrastructure, regulation and intensity of training administration and accountability, timeliness of the regional government’s financial report.

DOI: 10.6007/IJARAFMS/v4-i4/1304

1. Introduction
The application of government accounting standards in the administration of the regional finance gives an impact on the accountability report of the budget receipt and spending implementation based on the Ministry of Home Affairs’ Decision No. 29/2002 whereby the local government began to have a record of financial transactions in double entry. Stated in Ministry of Home Affairs’ Decision 21/2011, the accountability of the budget implementation in the form of financial statements consisting of the performance budget, the Balance Sheet, Cash Flow Statement and notes to the financial statements in accordance with the governmental accounting standards/Standar Akuntansi Pemerintah (SAP).

In addition, with the creation of Permendagri No. 21/2011 which is a revision from Permendagri No. 59/2007 and 13/2006, there will be a change in the financial management of a more transparent government through the application of accounting standards. The change that arise through Permendagri No. 21/2011 is also a means for decentralized accounting and financial system, where the rules indicate the given roles and greater responsibilities to the task force units (SKPD) in managing their own financial systems. This is in contrast with the previous financial management practices that are based on Decree No. 29/2002, where financial management is done centrally i.e. in the Bureau of the Finance/Financial Management Agency of the Regional Government. The roles and greater responsibilities on the task force units are seen on the payment system and expenditure of funds, expenditure accountability validation as well as the regional government’s financial reporting.
Additionally, people can use the government financial statements to conduct surveillance in a broader sense in accordance with the position and authority. Meanwhile, the legislative body will use it to control the government management whereby its implementation is used for a discussion on the budget and demand for government accountability. The Regional Council may also conduct a monitoring in accordance with their authority. People in general can perform extensive monitoring, which in turn is used to give their votes in the election.

The examiner of the audit board uses the financial statements to do auditing or fairness of presentation in accordance with the government accounting standards. The examination of government reports can be used as the basis for the examination of financial management in other countries such as performance audit or for other related purposes. Government financial reports can be used by lenders to assess the credibility of the government in managing its debt. This will strongly be associated with the government’s financial lending.

Based on the findings by Nilawati (2009) there are several factors that influence the treasurer’s human resources, facilities and infrastructure, and treasurer’s tenure of service and intensity of training. These variables are aimed to be tested against the treasurers who are working in several newly expanded districts in North Sumatera, in which the regional financial reports in those districts had a disclaimer opinion stated by the audit board of the Republic of Indonesia in the period of 2007 to 2012. Treasurer thus plays a role in the area of financial management, especially in support of realizing good governance and accountability. It is necessary for adequate competence, both in terms of payments and book keeping mechanism in accordance with the legislation in force.

Given the arguments above, this study aims to analyze the role of treasurer capacity on human resources and its tenure of service, facilities and infrastructure, the regulation and intensity of the training administration and accountability of each of the task forces (SKPD) in North Sumatera on the timeliness of the regional government’s financial report. It also intends to analyze the intensity level on the timeliness accountability report of the regional work units in North Sumatera. The findings are expected to provide some input and recommendation towards treasurer’s performance improvement and administration staff of the task force units in North Sumatera based on Permendagri (Ministry Regulation) No.21/2011 on the regional financial management guidelines. In addition, this study complements the literature on public sector accounting where the resources have been scarce, and this work contributes to the study on administration and accountability activities that support the implementation of a good government system.

The motivation of this study is to look at the constraints that influence the accuracy of the tenure of service of the Treasurer on the regulation and intensity of the training administration and the accountability of the treasurer’s report which is based on the existing rules by the obligation of each of the task forces (SKPD). Treasurer needs to be equipped with the knowledge, including improving insight on changes and adjustments continue to be made in order to realize the government’s financial reform area. The results of this study are expected to provide recommendations to the science and to the government in order to make repairs and improvements in the system of administration and accountability of each of the task forces (SKPD).

2. Literature review

Achievement Motivation Theory

According to Atkinson (1957), Robbins and Judge (2007), Schüler et al. (2010), motivation is a process that describes the intensity, direction and persistence of an individual to achieve his goal. Meanwhile, general motivation is associated with any effort to achieve the goal. The three main elements in this definition are the intensity, direction and persistence related to the extent of the hardness that one attempts. A high intensity to produce satisfactory work performance should be associated with a favorable direction. Achievement-oriented activity is activity undertaken by an individual with the expectation that his performance will be evaluated in terms of some standard of excellence. It is presumed that any situation which presents a challenge to achieve, by arousing an expectancy that action will lead to success, must also pose the threat of failure by arousing an expectancy that action may lead to failure. Thus achievement-oriented activity is always influenced by the resultant of a conflict between...
two opposed tendencies, the tendency to achieve success and the tendency to avoid failure. The people would rationally construct the value of success to be higher on difficult than on easy tasks. Similarly, he expected people to have lower expectancies for success on difficult than on easy tasks (Atkinson, 1957).

Wibowo (2013) states that motivation is a process that influences or exerts an external push against a person or working group and enables him to implement something which has been set. Motivation is a condition or energy that drives employees' direction that will lead them to achieve organizational goals. Wibowo (2013) mention that a motivation is the key to start, control, maintains and direct the behaviors. It is also regarded as a driving force of one's heart, which means that he has the willingness to obtain success and achieve the intended goals. Bénabou and Tirole (2003) states if a person's feelings of competence and self-determination are enhanced, his intrinsic motivation will increase. If his feelings of competence and self-determination are diminished, his intrinsic motivation will decrease. Some rewards or feedback will increase intrinsic motivation through this process and others will decrease it, either through this process or through the change in perceived locus of causality process.

The Theory of Goal Setting

The theory of goal setting is part of the motivation theory proposed by Edwin Locke in the late 1960s (Lunenburg, 2011). This theory asserts that an individual's intention to achieve a goal is a major source of work motivation. An individual with a difficult, more specific and challenging goal will result in higher performance than those with vague objectives such as easy goals that have no specification or purpose at all. Melati (2011) reveals that there are two categories of actions which are directed by goals, namely: (a) non-conscious directed goal (b) conscious directed goal or purposeful actions. The underlying premise of this theory is the second category of the conscious goal, where it finds some useful ideas to encourage individuals to act. Meanwhile, a theory of goal setting assumes that there is a direct relationship between the definition of specific objectives and measurable performance; if the person (managers/officers) knows what exactly are the objectives that they should achieve, then they will be more motivated to exert effort that can improve their performance (Locke and Latham, 2002).

Organization members perform at higher levels when asked to meet a specific high-performance goal. Making organization members to improve, to work harder, or to do your best is not helpful, because that kind of goal does not give them a focused target. Specific goals (often quantified) let organization members know what to reach for and allow them to measure their own progress. Research indicates that specific goals help bring about other desirable organizational goals, such as reducing absenteeism, tardiness, and turnover.

States that there are three important things to be human needs, namely: need for achievement, need for social relationships and need for the urge to organize. Fifth motivation theory have relevance to theories of leadership style destination path (path-goal theory), these theories emphasize how the leadership style affects the expectations of employees, improve its performance. In other words that the perception of expectations (expectations) employees as a source of motivation is influenced by the leadership style of managers in order to improve employee performance. Based Achievement Motivation theory, this research is an attempt to encourage the general treasurers; receipts and spending of newly expanded regional Governments to perform at their highest level by setting challenging goals that the confidence in the ability on him.

Based on the description of the theoretical model, it can be assumed that the assessment of organizational performance, especially in the delivery timeliness of financial statements is required to achieve the achievement of objectives in an organization. Implications of the theory of goal setting theory is this research is considered to achieve the strategic objectives defined by translating the mission, vision, basic standard, basic values, and strategy of the organization that is the timeliness of the regional government's financial report.

Human Resources

According to Nilawati (2009) employee development is referred to the activities to maintain and improve the competence of employees to achieve organizational effectiveness. Employee development
can be achieved through education, career development and training. Education and training aim to acquire or learning attitudes, abilities, skills, knowledge and behaviors related to the specific job. Meanwhile, training is essentially one way to improve employee performance and to determine and establish the proper way to conduct training, thus it needs to investigate the possible factors which cause the decline of the employees performance.

Facilities and Infrastructure

According to Nilawati (2009), the availability of the facility is determined by two indicators, namely: (i) whether the facilities to increase the regional financial management are adequate; and, (ii) whether the infrastructure (computers and management information systems) is adequate. It is said that the smoothness of the process and the implementation of the financial accounting system (SAKD) are supported by good infrastructures in the form of hardware or software in order to facilitate the implementation of the SAKD, which aims to produce quality financial statements.

The Treasurer's Tenure of Service

According to Nilawati (2009) the length of the treasurer's service and experience sitting in a position will make them well-known as someone in charge of the basic activities in their daily operations. The longer the treasurers are sitting in that position, the smoother is their performance at work. Maksum et al. (2014) finding that experience variable does not affect the effectiveness of administration and preparation accountability reporting system. The results are inconsistent with the findings found by Pangkong et al. (2013). Researchers try to test on different samples cause insignificant variables. An experience refers to the administration and reporting accountability both in terms of the length of time, the number of assignments as well as the kinds of tasks that are handled.

Regulation

Nilawati (2009) although a system of rules designed to control that everything or act intended for exacting certain rules can be run in accordance with the expected goals. However, in relation to the reforms in the regional financial management, but related to reforms in the field of financial management inconsistency of the central government issued a policy related to the management financial area. This is also used as a major factor for the slow progress of the regional financial accountability. Thus, with the reasons of improving the governance administration, the financial management policies are often revised by the central government through a variety of new rules.

Meanwhile, when regional governments intend to implement a new guideline, the officers have been instructed to learn the rules that differ from the guidelines recently adopted in a variety of technical training courses. It has made them become so frustrated with the issues that must be faced. This situation is expressed by Nilawati (2009).

Intensity of Accountability Administration

According to Nilawati (2009), despite the organization facing many problems and difficulties, the initiative to continue organizing training and development activities is to be pursued. This is based on an experience that the failure of the organization to achieve success is due to the elimination of budget on education, training and development for the employees by the manager.

Boston and Gill (2011) stated that accountability is shared between two or more individuals. Accountability is abstract and there contains certain risks and difficulties in the performance benefit or impose sanctions in the event of poor performance. In the public sector, these problems can make some individuals and institutions are reluctant to participate fully so that there is a failure in the inter-agency cooperation. Cooperation is an important thing to realize responsible work.

Review on Previous Research

The metric results of previous studies are related to the topic of this research illustrated in table 1 below:
Table 1. Review on Previous Research

<table>
<thead>
<tr>
<th>Author/Year</th>
<th>Title</th>
<th>Variables</th>
<th>Findings of Research</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nilawati, Ivon (2009)</td>
<td>A study on delay of Spending Accountability Report Delay by the task force units (SKPD) in Central Lampung of 2008.</td>
<td>The research is conducted descriptively not using the dependent and dependent variables.</td>
<td>The submission activity of spending accountability report in Central Lampung region is not running accordingly based on the applicable regulations and has frequent timing inaccuracy in its submission. The possible constraints are due to; (i) the presence of policy in spending accountability activities in Central Lampung is considered inappropriate and inconsistent with Permendagri 13/2006, and (ii) the lack of ability on task force units in these activities, among others, due to the low quality of human resources and lack of socialization and training about the rules of the spending accountability activities in Central Lampung region.</td>
</tr>
<tr>
<td>Wibowo, Dedye Priyo (2013)</td>
<td>An Analysis of Factors Affecting The Reconciliation Timeliness on SAI Data by the Task Force Units (A Study in the Task Force Units in Malang Treasury Office)</td>
<td>Budget Ceiling, the amount of spending, assets, education, experience, training, number of repairs, up to date applications of Authorized Budget Accounting Systems (SA</td>
<td>PA) and the use of electronic reconciliation.</td>
</tr>
<tr>
<td>Maksum, A., Hamid, R., &amp; Muda, I. (2014).</td>
<td>The Impact of Treasurer's Experience And Knowledge on The Effectiveness of The Administration and Preparation of The Accountability Reporting System in North Sumatera</td>
<td>Treasurer's experience, knowledge and the effectiveness of administration and preparation of the accountability reporting system.</td>
<td>The study founds that the experience variable does not affect the effectiveness of the administration and preparation of the accountability reporting system; meanwhile, the knowledge variable has an effect on the effectiveness of the administration and preparation of the accountability reporting system.</td>
</tr>
</tbody>
</table>

Conceptual Framework

The conceptual framework of this study is formulated as follows:
Hypothesis

The hypothesis of this study is:
1. Treasurer’s Human Resource affects the timeliness of the regional government’s financial report.
2. Tenure of Service affects the timeliness of the regional government’s financial report.
3. Facilities and Infrastructures affect the timeliness of the regional government’s financial report.
4. Regulations affect the timeliness of the regional government’s financial report.
5. Intensity of Training Administration and Accountability of the task force units in North Sumatera affect the timeliness of the regional government’s financial report.

3. Methodology of research

Research Design

This study uses an associative-typed research aiming to determine the relationship between two or more variables, where the relationship between the variables analyzed using relevant statistical measures on the testing the hypothesis.

Population and Sampling Method

The population of this study includes all the General Treasurers; Receipts and Spending of each of the task forces (SKPD) in North Sumatera in North Sumatera. The sample of the study totaled 202 people, and it was done using the purposive random sampling of those 6 newly expanded districts where the financial statements get a disclaimer opinion by the Audit Board of the Representative Office in North Sumatera.

Operational Definitions and Measurement of Research Variables

The variables consist of independent variables and dependent variable which are defined in the following table:

<table>
<thead>
<tr>
<th>Variable</th>
<th>Operational of Definitions</th>
<th>Measurement</th>
</tr>
</thead>
</table>
| Timeliness of Regional Government Financial Report (Y) | SKPD must prepare a timely financial report within not later than 2 months by the end of fiscal year, while the regional government financial reports is not later than 3 months by the end of the fiscal year. | a. The financial statements prepared by task force units (SKPD) consist of the Budget Realization Report, Balance Sheet and Notes to Financial Statements.  
b. The financial report of the regional government consists of the Budget Realization Report, Balance Sheet, Cash Flows and Notes to the Financial Statements.                                                                                           | Interval                                                                                                                                                                                                                              |
Variable | Operational of Definitions | Measurement | Scale
--- | --- | --- | ---
Treasurer's on Human Resources (Xₙ) | Human resource capacity to implement the given tasks and responsibility to him by the provision of sufficient education, training and experience. | The ability of the treasurers in carrying out their duties based on educational background, an understanding of their duties, the readiness to make changes in the regional financial management. | Interval
Facilities and Infrastructure (Xₙ) | The availability of supporting tools that will assist them in carrying out tasks such as the availability of computers and software related to the needs and supported by the expertise of the officer to operate the computer devices. | - Availability of Hardware Devices
- Brainware
- Procedure
- Telecommunications
- Internet Network | Interval
Tenure of Service (Xₙ) | The Tenure of Service as a Treasurer. | - Length of Service for a civil servant
- Length of Service of a Treasurer
- Experience in other areas | Interval
Regulation (Xₙ) | Rules are the decisions, procedures and legislation related to the management and preparation of regional financial statements. | a. The regional government should make the points of rules on the regional financial management, accounting systems and policies to facilitate the preparation of the financial statements
b. The points of rules on the regional financial management, accounting systems and policies should be made based on the regional rules and regulations by the Heads of regions.
c. The regional government must make accounting procedures of cash receipts, cash disbursement procedures and accounting procedures of fixed assets/regional property and accounting procedures other than cash. | Interval
Intensity of Training Administration (Xₙ) | The intensity as a set of respondents' assessment of knowledge and skills intended to increase good professionalism and working productivity towards the ability of preparing the financial reports of the regional government. | a. An officer's working experience in the field of regional financial management.
b. An officer who has attended training on accounting. | Interval

Data Collection Technique

The collection of data in this study uses the primary data which can be separated into two parts. The first section contains general questions of the demographic data of the respondents, while the second part contains statements related to human resources, infrastructure, employment, regulatory and intensity of the training administration. The questionnaire is designed in the Likert scale form which
consists of 5 questions with 5-point interval scale ranging from strongly disagree (1) to strongly agree (5). The variable measured using an instrument that was adopted from Nilawati (2009) and Maksum et al. (2014).

**Data Analysis**

The study develops a model of the research in the form of the Structural Equation Modeling (SEM) in order for the indicator variables to be able to be assessed reflectively and formatively to perform a more in-depth testing of the theory. This modeling makes use of the test results of the Structural Equation Modeling (SEM). The advantages of the SEM are the ability to display a comprehensive model along with the ability to confirm the dimensions of a construct or factor as well as to measure the effect of the theoretical relationship.

Instrument that was adopted from Nilawati (2009) and Maksum et al. (2014)

**Figure 2. Research Model**

<table>
<thead>
<tr>
<th>Instrument</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>$q_1$</td>
<td></td>
</tr>
<tr>
<td>$q_2$</td>
<td></td>
</tr>
<tr>
<td>$q_3$</td>
<td></td>
</tr>
<tr>
<td>$q_4$</td>
<td></td>
</tr>
<tr>
<td>$q_5$</td>
<td></td>
</tr>
<tr>
<td>$X_1$</td>
<td></td>
</tr>
<tr>
<td>$X_2$</td>
<td></td>
</tr>
<tr>
<td>$X_3$</td>
<td></td>
</tr>
<tr>
<td>$X_4$</td>
<td></td>
</tr>
<tr>
<td>$X_5$</td>
<td></td>
</tr>
<tr>
<td>$e$</td>
<td>Error Term</td>
</tr>
<tr>
<td>$Y$</td>
<td>Timeliness of Accountability Submission (Y)</td>
</tr>
<tr>
<td>$X_1$</td>
<td>Human Resources</td>
</tr>
<tr>
<td>$X_2$</td>
<td>Facilities and Infrastructure</td>
</tr>
<tr>
<td>$X_3$</td>
<td>Treasurer's Tenure of Service</td>
</tr>
<tr>
<td>$X_4$</td>
<td>Regulations</td>
</tr>
<tr>
<td>$X_5$</td>
<td>Intensity of Training</td>
</tr>
</tbody>
</table>

**Structural Equation and Specifications**

The factors of Treasurer's Human Resource and Tenure of Service, Facilities and Infrastructures, Regulations, Intensity of Training Administration and Accountability of the task force units in North Sumatera affecting the timeliness of the regional government's financial report are formulated in the equation below:

$$KWPL = \beta_1 \cdot SDMB + \beta_2 \cdot SP + \beta_3 \cdot MKB + \beta_4 \cdot P + \beta_5 \cdot IPP + \epsilon$$

(1)

Note:

- $\epsilon$: Error Term;
- $KWPL (Y)$: Timeliness of Accountability Submission (Y);
- $X_1$: Treasurer's Tenure of Service;
- $X_2$: Regulations;
- $X_3$: Intensity of Training.
SDMB $X_1$: Human Resources;
SP $X_2$: Facilities and Infrastructure;
MKB $X_3$: Treasurer's Tenure of Service;
P $X_4$: Regulations;
IPP $X_5$: Intensity of Training;
Z: Zeta, error models;
$: Gamma, coefficient effect of exogenous indicators on endogenous indicators.

**Model Specification of Indicators for each of the Construct/Latent Indicators**

1. Exogenous Construct
   1.1.1 SDMB ($X_1$)

   \[ X_{11} = \lambda_{11} X_1 + \epsilon_1 \]
   \[ X_{12} = \lambda_{12} X_1 + \epsilon_2 \]
   \[ X_{13} = \lambda_{13} X_1 + \epsilon_3 \]
   \[ X_{14} = \lambda_{14} X_1 + \epsilon_4 \]

   1.1.2 MKB ($X_3$)

   \[ X_{21} = \lambda_{21} X_3 + \epsilon_1 \]
   \[ X_{22} = \lambda_{22} X_3 + \epsilon_2 \]
   \[ X_{23} = \lambda_{23} X_3 + \epsilon_3 \]

   1.1.3 P ($X_4$)

   \[ X_{21} = \lambda_{21} X_4 + \epsilon_1 \]
   \[ X_{22} = \lambda_{22} X_4 + \epsilon_2 \]
   \[ X_{23} = \lambda_{23} X_4 + \epsilon_3 \]

   1.1.4 IPP ($X_5$)

   \[ X_{21} = \lambda_{21} X_5 + \epsilon_1 \]
   \[ X_{22} = \lambda_{22} X_5 + \epsilon_2 \]
   \[ X_{23} = \lambda_{23} X_5 + \epsilon_3 \]

2. Endogenous Construct
   1.2.1 KPP ($Y$)

   \[ Y_1 = \lambda_1 X_1 + \epsilon_1 \]
   \[ Y_2 = \lambda_2 X_2 + \epsilon_1 \]
   \[ Y_3 = \lambda_3 X_3 + \epsilon_1 \]
   \[ Y_4 = \lambda_4 X_4 + \epsilon_1 \]
   \[ Y_5 = \lambda_5 X_5 + \epsilon_1 \]

**Note:**

$\lambda$ = Standard Loading;
$\epsilon$ = Error term.

The confirmatory factor analysis for the indicator model will generate a coefficient called the loading standard or the lambda value ($\lambda$). The lambda values are used to assess the appropriateness of the instruments in the form of a factor. Meanwhile, the analysis using SEM WarpPLS requires several fit indices to measure the rightness of the proposed model. There are some suitability indices and the cut-off values in testing the acceptance or rejection of a model (feasibility test model) as presented in:
Table 3. Index of Feasibility Model

<table>
<thead>
<tr>
<th>No</th>
<th>Goodness Of Fit Index</th>
<th>Particular</th>
<th>Cut-Off Point</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Effect size</td>
<td>To see the effect of latent variable predictors</td>
<td>Low (0.02), Medium (0.15) and High (0.35)</td>
</tr>
<tr>
<td>2.</td>
<td>Output combined loadings and cross loadings</td>
<td>To test the convergent validity from measured instruments (questionnaire)</td>
<td>Loading above 0.70 and p value significant (&lt;0.05)</td>
</tr>
<tr>
<td>3.</td>
<td>Output pattern loading and cross loading</td>
<td>Looking at the correlation matrix among the latent variables</td>
<td>Loading value above 1</td>
</tr>
<tr>
<td>4.</td>
<td>Output indicator weight</td>
<td>Indicator weight on latent variables measurement</td>
<td>Indicator Table</td>
</tr>
<tr>
<td>5.</td>
<td>Output latent variable coefficient</td>
<td>To see the determinant coefficient, instrument reliability, discriminant validity, full collinearity test and predictive validity.</td>
<td>Indicator Table</td>
</tr>
<tr>
<td>6.</td>
<td>Q squared (Stoner-Geisser coefficient)</td>
<td>Predictive validity or relevancy from a group of predictor latent variables on criterion variables</td>
<td>Positive value, 0-100 %</td>
</tr>
<tr>
<td>7.</td>
<td>Full collinearity test</td>
<td>Multicollinearity test</td>
<td>&lt;3.3</td>
</tr>
<tr>
<td>8.</td>
<td>Output correlations among latent variables</td>
<td>Correlation among latent variables</td>
<td>&lt;0.05</td>
</tr>
<tr>
<td>9.</td>
<td>Output block VIF</td>
<td>Vertical collinearity test</td>
<td>&lt;3.3</td>
</tr>
<tr>
<td>10.</td>
<td>Output correlation among indicator</td>
<td>Correlation among indicators</td>
<td>&lt;1</td>
</tr>
<tr>
<td>11.</td>
<td>Output indirect and Total Effect</td>
<td>Calculation the effect of mediating variables or causal relationship among indicators by looking the direct, indirect &amp; total effect</td>
<td>&lt;0.05</td>
</tr>
</tbody>
</table>

Source: Sholihin and Ratmono (2013)

4. Findings and discussion

Descriptive Data

Table 4. Distribution of Questionnaires

<table>
<thead>
<tr>
<th>Particular</th>
<th>Total</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Distributed Questionnaires</td>
<td>202</td>
<td>100%</td>
</tr>
<tr>
<td>Returned Questionnaires</td>
<td>142</td>
<td>70.29%</td>
</tr>
<tr>
<td>Unreturned Questionnaires</td>
<td>60</td>
<td>29.71%</td>
</tr>
<tr>
<td>Questionnaires Analyzed in the Research</td>
<td>60</td>
<td>29.71%</td>
</tr>
</tbody>
</table>

Analysis on the Test of Qualitative Data

a. Validity Test

From the 142 distributed questionnaires, the output combined loadings and cross loading is used as the indicators of the convergent validity, which is part of the measurement model in SEM-PLS (Kock, 2013). The output is expected to show the constructs on the column and the indicators on the row that obtained the results as in table 5.

Based on the results above, it indicates that the outer model qualifies for the convergent validity of the reflective constructs in which the loading value is above 0.70 and has a significant p-value of > 0.05 (Hair et al., 2014). These testing results qualify the construct of the convergent validity and loading into another construct that is lower than those constructs with the exception on the p3.
Table 5. Output Combined Loadings and Cross-Loading

<table>
<thead>
<tr>
<th>SDM_X1</th>
<th>SP_X2</th>
<th>MBK_X3</th>
<th>P_X4</th>
<th>IPP_X5</th>
<th>KWPLP_Y</th>
<th>SE</th>
<th>P value</th>
</tr>
</thead>
<tbody>
<tr>
<td>sdm1</td>
<td>0.765</td>
<td>-0.042</td>
<td>0.035</td>
<td>-0.163</td>
<td>-0.041</td>
<td>0.222</td>
<td>0.089 &lt; 0.001</td>
</tr>
<tr>
<td>sdm3</td>
<td>0.970</td>
<td>0.056</td>
<td>-0.016</td>
<td>-0.019</td>
<td>0.025</td>
<td>-0.006</td>
<td>0.063 &lt; 0.001</td>
</tr>
<tr>
<td>sp1</td>
<td>0.073</td>
<td>0.743</td>
<td>0.047</td>
<td>0.046</td>
<td>-0.112</td>
<td>-0.012</td>
<td>0.120 &lt; 0.001</td>
</tr>
<tr>
<td>sp2</td>
<td>0.007</td>
<td>0.761</td>
<td>-0.026</td>
<td>0.067</td>
<td>-0.098</td>
<td>0.046</td>
<td>0.082 &lt; 0.001</td>
</tr>
<tr>
<td>sp3</td>
<td>-0.172</td>
<td>0.727</td>
<td>-0.050</td>
<td>-0.082</td>
<td>0.215</td>
<td>-0.065</td>
<td>0.079 &lt; 0.001</td>
</tr>
<tr>
<td>sp4</td>
<td>0.067</td>
<td>0.976</td>
<td>0.022</td>
<td>-0.027</td>
<td>0.001</td>
<td>0.021</td>
<td>0.076 &lt; 0.001</td>
</tr>
<tr>
<td>mkb1</td>
<td>0.022</td>
<td>0.077</td>
<td>0.846</td>
<td>0.129</td>
<td>-0.014</td>
<td>-0.071</td>
<td>0.078 &lt; 0.001</td>
</tr>
<tr>
<td>mkb2</td>
<td>-0.042</td>
<td>-0.092</td>
<td>0.899</td>
<td>-0.126</td>
<td>0.014</td>
<td>0.075</td>
<td>0.072 &lt; 0.001</td>
</tr>
<tr>
<td>mkb3</td>
<td>0.015</td>
<td>0.009</td>
<td>0.984</td>
<td>-0.007</td>
<td>0.001</td>
<td>-0.000</td>
<td>0.068 &lt; 0.001</td>
</tr>
<tr>
<td>p1</td>
<td>0.083</td>
<td>0.154</td>
<td>0.071</td>
<td>0.763</td>
<td>-0.215</td>
<td>-0.042</td>
<td>0.113 &lt; 0.001</td>
</tr>
<tr>
<td>p2</td>
<td>0.056</td>
<td>-0.081</td>
<td>0.038</td>
<td>0.835</td>
<td>0.003</td>
<td>-0.008</td>
<td>0.101 &lt; 0.001</td>
</tr>
<tr>
<td>p3</td>
<td>-0.183</td>
<td>-0.176</td>
<td>-0.234</td>
<td>0.259</td>
<td>0.313</td>
<td>0.021</td>
<td>0.200 0.099</td>
</tr>
<tr>
<td>p4</td>
<td>-0.064</td>
<td>-0.005</td>
<td>-0.026</td>
<td>0.966</td>
<td>0.084</td>
<td>0.034</td>
<td>0.116 &lt; 0.001</td>
</tr>
<tr>
<td>lpp1</td>
<td>0.109</td>
<td>0.015</td>
<td>0.086</td>
<td>0.074</td>
<td>0.828</td>
<td>-0.097</td>
<td>0.104 &lt; 0.001</td>
</tr>
<tr>
<td>lpp2</td>
<td>-0.153</td>
<td>0.001</td>
<td>-0.039</td>
<td>0.003</td>
<td>0.803</td>
<td>0.115</td>
<td>0.090 &lt; 0.001</td>
</tr>
<tr>
<td>lpp3</td>
<td>-0.019</td>
<td>-0.043</td>
<td>-0.021</td>
<td>-0.148</td>
<td>0.736</td>
<td>0.005</td>
<td>0.089 &lt; 0.001</td>
</tr>
<tr>
<td>lpp4</td>
<td>0.049</td>
<td>0.019</td>
<td>0.016</td>
<td>0.046</td>
<td>0.982</td>
<td>-0.015</td>
<td>0.081 &lt; 0.001</td>
</tr>
<tr>
<td>ef1</td>
<td>-0.048</td>
<td>-0.060</td>
<td>-0.032</td>
<td>-0.094</td>
<td>-0.094</td>
<td>0.770</td>
<td>0.085 &lt; 0.001</td>
</tr>
<tr>
<td>ef2</td>
<td>-0.055</td>
<td>0.131</td>
<td>-0.013</td>
<td>-0.055</td>
<td>-0.044</td>
<td>0.697</td>
<td>0.094 &lt; 0.001</td>
</tr>
<tr>
<td>ef3</td>
<td>0.032</td>
<td>-0.139</td>
<td>0.007</td>
<td>0.092</td>
<td>-0.021</td>
<td>0.836</td>
<td>0.081 &lt; 0.001</td>
</tr>
<tr>
<td>ef4</td>
<td>0.089</td>
<td>0.056</td>
<td>0.048</td>
<td>0.040</td>
<td>0.125</td>
<td>0.716</td>
<td>0.090 &lt; 0.001</td>
</tr>
<tr>
<td>ef5</td>
<td>-0.015</td>
<td>0.031</td>
<td>-0.006</td>
<td>0.005</td>
<td>0.031</td>
<td>0.990</td>
<td>0.077 0.001</td>
</tr>
</tbody>
</table>

Note: P values < 0.05 are desirable for reflective indicators.

b. Reliability Test

Based on the output of WarpPLS, the reliability test is as follows:

Cronbach’s alpha coefficients

<table>
<thead>
<tr>
<th>SDM_X1</th>
<th>SP_X2</th>
<th>MBK_X3</th>
<th>P_X4</th>
<th>IPP_X5</th>
<th>KWPLP_Y</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.787</td>
<td>0.815</td>
<td>0.854</td>
<td>0.694</td>
<td>0.858</td>
<td>0.861</td>
</tr>
</tbody>
</table>


Meanwhile, based on the reliability test on the 5 constructs, it obtains the Cronbach’s Alpha above 60%, thus all the questions are reliable.

c. Goodness of Fit Model Test

The indicators of the model fit are based on three indicators; the average path coefficient (APC), average R-Squared (ARS) and the average variance inflation factor (AVIF). P value is given for both indicators of the APC and ARS that are computed by the resampling estimation and Bonferroni-like correction. The results show:

Model fit index and P values

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>APC</td>
<td>0.178, P&lt;0.001</td>
</tr>
<tr>
<td>ARS</td>
<td>0.337, P=0.007</td>
</tr>
<tr>
<td>AVIF</td>
<td>1.176, Good if &lt; 5</td>
</tr>
</tbody>
</table>


Thus both the APC and the ARS value are significant at the alpha level of below 5% and the AVIF value is below the value of 5, indicating that the model is fit.
d. Multicollinearity Test

Based on the results of the correlation test between the independent variables by looking at the value of VIF, it has concluded that the multicollinearity problem does not occur. This is supported by the Full Coll value. The VIF is relatively small; not greater than 3.3 (Kock, 2013). Since the AVIF results are all smaller than 5, thus the model is qualified for the classical assumption in the regression analysis.

Table 6. The Result of Multicollinearity Test (Full collinearity VIFs)

<table>
<thead>
<tr>
<th>Variable</th>
<th>VIF</th>
</tr>
</thead>
<tbody>
<tr>
<td>SDM_X1</td>
<td>1.383</td>
</tr>
<tr>
<td>X2</td>
<td>1.316</td>
</tr>
<tr>
<td>MBK_X3</td>
<td>1.144</td>
</tr>
<tr>
<td>X4</td>
<td>1.096</td>
</tr>
<tr>
<td>IPP_X5</td>
<td>1.334</td>
</tr>
<tr>
<td>KWPLP_Y</td>
<td>1.418</td>
</tr>
</tbody>
</table>


e. Hypothesis Test

The results of the hypothesis testing state that the variables of treasurer’s human resources, facilities and infrastructure, treasurer’s tenure of service, regulation and intensity of training administration and accountability of the task force units in North Sumatera affect the timeliness of the financial report of the regional government. In the partial statistical test with the critical t value at df = (nk), n is a number of sample and k is a number of independent variables including constants. To test the coefficient of an individual partial regression on each independent variable, this is seen in the following figure:

Figure 3. Result Test of WarpPLS

As depicted in Figure 2 of the Structural Equation Modeling, the statistical test is then obtained as follows:

1. Treasurer’s human resources variable (X1) with a beta value of 0.22 and the p-value of 0.01 probability level. Thus, it concludes p = 0.01 < α = 0.05, to reject the H0 and accept the Ha. This states that treasurer’s human resources variable has a significant and positive effect on the timeliness of the regional government’s financial report.

2. Facilities and infrastructures (X2) with a beta value of 0.12 and the p-value of 0.23 probability level. Thus it concludes p = 0.23 > α = 0.05, to accept the H0 and reject the Ha. This states that the facilities and infrastructures variable does not significantly influence the timeliness on the regional government’s financial report.

3. The treasurer’s tenure of service variable (X3) with a beta value of -0.03 and a p-value of 0.41 probability level. Thus, it concludes p = 0.41 > α = 0.05, to accept H0 and reject Ha. This states that the treasurer’s tenure of service variable does not significantly influence the timeliness on the regional government’s financial report.
4. Regulation variable ($X_4$) with a beta value of 0.14 and the p-value of 0.14 probability level. Thus, it concludes $p = 0.14 > \alpha = 0.05$, to accept $H_0$ and reject $H_a$. This states that regulation variable does not significantly influence the timeliness on the regional government's financial report.

5. Treasurer's intensity of training administration and accountability ($X_5$) with a beta value of 0.38 and the p-value of 0.01 probability level. Thus, it concludes $p = 0.01 < \alpha = 0.05$, to reject $H_0$ and accept $H_a$. This states that the treasurer's intensity training administration and accountability variable has a significant and positive effect on the timeliness of the regional government’s financial report.

From the explanation mentioned above, the equation of the multiple regressions that is derived from the path coefficient is formulated as follows:

$$Y = 0.224X_1 + 0.117X_2 - 0.026X_3 + 0.143X_4 + 0.379X_5 + e$$  \hspace{1cm} (2)

f. The Result Test of Determinant Coefficient ($R^2$)

The determinant coefficient is used to test the goodness-fit of the regression model that is seen from the value of $R$ Square. $R$ square is the means for the endogenous construct. For a set of latent predictor variables on the criterion variable used, an indicator of Q-Squares or any other term called the Stone-Geisser coefficient (Sholihin and Ratmono, 2013) is used in this study. To determine the effect of the variables; treasurer's human resources and tenure of service, facilities and infrastructure, regulation and the intensity of training administration and accountability of each of the task forces (SKPD) in North Sumatera on the timeliness of the regional government's financial report, thus it can be seen on the value of the determinant coefficient.

Table 7. Determinant Coefficient

<table>
<thead>
<tr>
<th>R-Square Coefficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>SDM_X1</td>
</tr>
<tr>
<td>0.337</td>
</tr>
</tbody>
</table>


Based on the calculation above, the $R$-Square value is 0.337. This means that 33.7% of the variables; treasurer's human resources and tenure of service, facilities and infrastructure, regulation and the intensity of training administration and accountability of each of the task forces (SKPD) in North Sumatera affect the timeliness of the local government's financial report can be explained by the mentioned independent variables, while the remaining 66.3% are explained by other factors outside the model. Meanwhile the Q-squared value of 0.304 means that the estimated models have shown a good predictive validity of 30.4%.

Discussion

The hypothesis further states that the variables of treasurer's human resources, facilities and infrastructure, treasurer's tenure of service, the regulation and intensity of the training administration and accountability of the task force units in North Sumatera affect the timeliness on the financial report of the regional government.

The variable of treasurer's human Resources has a significant and positive effect on the timeliness of the regional government's financial report. The increase in human resource is done by improving the competence of employees to achieve organizational effectiveness. Attending both education and training means being able to acquire or learn the attitudes, abilities, skills, knowledge and behaviors related to the specific job. Meanwhile, training is essentially one way to improve employee performance, whereby in deciding and establishing the proper way of doing the training, it needs to investigate the possible factors which cause the decline of the employees' performance.
In addition, the variable of the intensity training administration and accountability of the treasurer in task force units (SKPD) has a significant and positive effect on the timeliness of the regional government’s financial report. According to Siagian in Nilawati (2009) the intensity of the training must be done continuously although the organization faces many problems and difficulties. The wisdom to hold the training and development activities should consistently be pursued. The failure to obtain success is due to the absent or to the reduced budget for education, training and development of employees by the leaders or managers.

5. Conclusions, implications and recommendations

The conclusions of this study are:

1. Simultaneously, the variables of the treasurer’s human resources and tenure of service, facilities and infrastructure, the regulation and intensity of training administration and accountability of each of the task forces (SKPD) in North Sumatera have a significant effect on the timeliness of the regional government’s financial report.

2. Partially, the variables of treasurer’s human resources and intensity of training administration and accountability of each of the task forces (SKPD) in North Sumatera have a significant effect on the timeliness of the regional government’s financial report. The results of this study are consistent with the findings established by Nilawati (2009), Wibowo (2013) and Rahman et al. (2012).

Meanwhile, this study offers several suggestions as follows:

1. For the researchers, this study can be expanded to the treasurers who serve in all new expanded districts such as North Nias, West Nias and South Nias due to the fact that their reports of financial statements have obtained a disclaimer opinion and this can create a wider model in scope.

2. The capacity building of human resources to improve the education level of government servants need to be materialized, as is the effort to have adequate technical training courses.

The managerial and theoretical implications of this study are:

1. It is expected that in the future of each of the task forces (SKPD) in North Sumatera considering the tenure of service, facilities and infrastructure, the regulation and intensity of training administration and accountability, the timeliness of the regional government's financial reports can be improved.

2. For theoretical implication for future research is recommended to use the other variables that can affect the timeliness of financial reports of local governments, such as the implementation of Governmental Accounting Standards (SAP), work experience, internal control and many other things that can be used as a research variable.

The limitations and future directions of this study are:

1. It is expected that further research needs to consider the number of population more representative and randomly selected, as well as a longer observation time, is likely to give better results.

2. Lack of understanding of the respondents to the question/statement in the questionnaire as well as concern and seriousness in answering all the questions there. The problem of subjectivity of the respondents can lead to bias these results susceptible on respondents' answers.

3. This study applies only to the six districts in the city of North Sumatra get Disclaimer and Adverse opinion the Audit Board of the Representative Office in North Sumatera while other city districts that received opinion other than that the results may be different.

References


