Determinant of the presentation of proxy of user assets report and its implication for the quality of financial statements (A case study at the Work Unit of KPPN Mataram)

Triko Slamet¹, Busaini², Nur Fitriyah³

¹, ², ³ Mataram University, Gamong Selaparang, Majapahit Street No. 62, Mataram, 83115, NTB, Indonesia

A R T I C L E  I N F O

Article history:
Received 29 April 2016
Revised 10 June 2016
Accepted 14 July 2016

JEL Classification:
G23

Key words:
Presentation of Proxy,
User Assets Report,
Financial Statements, and
Quality of Financial Statements.

DOI:
10.14414/tiar.v6i1.580

A B S T R A C T

The purpose of this study is to determine the effect of human resource ability, information technology utilization, government internal control system, and organizational commitment towards the presentation of proxy of user assets report and the effect of the presentation of proxy of user assets report on the quality of financial statement. The population consisted of the providers of proxy of user assets report and the providers of financial statements at the Work Unit of State Treasury Service Office (KPPN) Mataram as many as 726 people with a total sample of 88 people. This study uses four exogenous variables: human resource ability, information technology utilization, government internal control system, organizational commitment, and two endogenous variables: the presentation of proxy of user assets report and the quality of financial statements. Data collection technique used in this study is a survey by distributing questionnaires. Data analysis tool used is SmartPLS version 2.0 M3. The results show that the human resource ability and government internal control system have positive influence on the presentation of proxy of user assets report, information technology utilization and organizational commitment have no influence on the presentation of proxy of user assets report, and the presentation of proxy of user assets report has positive influence on the quality of financial statements.

A B S T R A K


1. INTRODUCTION

The objective of Central Government Financial Statement (herein after referred to as LKPP), among other is to provide information regarding the assets contained in the balance sheet. Balance in the LKPP is the result of consolidated balance sheet throughout the Financial Statement of the Ministry/Institution (herein after referred to as LKKL). In the balance sheet, information of state owned assets contained in the User Assets Report

* Corresponding author, email address: ¹ trikoslamet@gmail.com.
(herein after referred to as LBP) provides a significant contribution. The LBP itself is a combination of Proxy User Assets Reports (herein after referred to as LBKP). The information in the Assets Report is related to posts of inventories, fixed assets, and other assets (Darno 2012).

For the smooth management of state-owned assets, the Government issued Government Regulation No. 27 of 2014 on the Management of State/Regional-owned Assets as a technical and administrative guidance in the management of the state-owned assets. The accuracy of the state-owned assets data is needed to support a fair financial reporting (Darno 2012). Thus, it is very important to improve the accuracy of the presentation of Proxy of User Assets Report (LBKP). LBKP is composed of: (a) LBKP in Semester (herein after referred to as LBKPS) which presents state-owned assets position at the beginning and the end of the semester as well as the mutations occurring during the semester, and then convey it to UPPB-W, UPPB-E1 or UPPB with copies to the State Property and Auction Office (herein after referred to as KPKNL); (b) LBKP in Annual (herein after referred to as LBKPT) which presents the state-owned assets position at the beginning and end of the year as well as the mutations occurring during the year, and then convey it to The Administering Unit of Assets Users-Region (herein after referred to as UPPB-W), Administering Unit of Assets Users-Echelon 1 (UPPB-E1) or Administering Unit of Assets Users (herein after referred to as UPPB), and with copies to KPKNL (Minister of Finance Regulation Number 120/PMK. 06/2007).

Unfortunately, the Central Government Financial Statement (LKPP) has never obtained an unqualified opinion (WTP). The Summary of Semester Examination Results (herein after referred to as IHPS) semester 2015 was conducted by the Supreme Audit Board of the Republic of Indonesia (herein after referred to as BPK-RI). It showed that from 2004 to 2008 BPK-RI had given disclaimer of opinion (TMP) to the Central Government Financial Statement (LKPP). Subsequently, from 2009 to 2014, BPK-RI gave qualified opinion (WDP) to the Central Government Financial Statement (LKPP). Qualified Opinion was given because BPK-RI still found problems, one of which was the problem of assets (BPK-RI 2015).

The unqualified opinion (WTP) has never been achieved because of several problems. These problems are the shortage of human resources in the field of accounting, less maximum information technology utilization to support the process of preparing the financial statements, weak internal control system, and low organizational commitment. Research related to Human Resources (HR) provides evidence that it has an effect on the proxy of user assets report and financial statement have been made by several researchers. So did Darno (2012) and Winidyaningrum and Rahmawati (2010), with a different outcome, they proposed in the research conducted by Dwiyusufadi (2013) telling that human resource ability does not significantly influence the quality of financial statements.

Research related to the information technology utilization that affects the proxy of user assets report and financial statements have been made by several researchers. For example Darno (2012), Haryanto (2012), Yosefrinaldi (2013), and Winidyaningrum and Rahmawati (2010) have the same studies. In contrast, a different outcome was proposed in the research conducted by Wardani (2012) and Dwiyusufadi (2013), in which information technology utilization does not affect the quality of financial statements.

The results of the research on Government Internal Control System undertaken by Ariesta (2013) and Armando (2013) indicate that Government Internal Control System has a significant and positive influence on the reliability of financial reporting. This study managed to find evidence of the effect of Government Internal Control System on the quality of financial statements. Despite the consistency in the results of previous studies, this study keeps focusing on the same issue using different study location and different dependent variable, that is, the presentation of proxy of user assets report (LBKP).

Research related to organizational commitment that has an effect on the financial statements have been done by several researchers, including by Sugandi et al. (2013), and Kurnia (2013). Instead, a different result was stated in the research conducted by Dwiyusufadi (2013) that the organizational commitment has no significant effect on the quality of financial statements.

The difference in the results of previous studies became a motivation of the researchers to reexamine the variables that affect the presentation of proxy of user assets report and financial statements. This research is the development of the research conducted by Darno (2012), and Haryanto (2013). The similarity between this research and the previous ones is on the selection of independent variables used, that is, human resources capacity and information technology utilization, while the difference between this research and the previous
ones is on the presence of additional independent variables, that is, government internal control system and organizational commitment. The other difference is in the dependent variable used. Darno (2012) used the dependent variable of the quality of proxy of user assets report, and Haryanto (2013) used the dependent variable of the quality of regional assets report, but in this study, the dependent variable used is the presentation of proxy of user assets report and the quality of financial statements. And another difference is in the research object. So, based on the phenomenon and differences in research outcomes, the researchers decided to conduct a study to determine the effect of human resources, information technology utilization, government internal control system, and organizational commitment on the presentation of proxy of user assets report and its implications for the quality of financial statements.

2. THEORETICAL FRAMEWORK AND HYPOTHESIS

Human Resource Ability
Robbins et al. (2015: 35) described that ability is an individual's capacity at this time to perform various tasks in a job. Essentially, ability is constructed by two sets of factors, namely intellectual factor and physical factor. Furthermore, they define intellectual ability as the ability needed to perform mental-thinking activities, reasoning, and problem solving. Yet, a physical ability is the ability to perform tasks that require stamina, agility, strength, and characteristics of the same. In the work related administrative activities within an organization, intellectual ability is certainly more dominant. The intellectual ability of an individual to do certain jobs is derived from educational backgrounds and experiences possessed (Darno 2012).

Human resource performance is the ability of a person or an individual, an organization (institution) or a system to carry out its functions or powers to achieve its goals effectively and efficiently. The capacity should be seen as the ability to achieve the performance, to produce outputs and outcomes (Winidyaningrum and Rahmawati 2010).

Evidence of the effect of human resource ability on the proxy of user assets report was presented by Darno (2012) in his research that human resource ability significantly affects proxy of user assets report. This research found evidence of the influence of human resources on the quality of proxy of user assets report. The other study was conducted by Winidyaningrum and Rahmawati (2010) revealing that human resource has a significant positive effect on the reliability of local government financial reporting. Based on the concepts and empirical evidence from previous studies, the first hypothesis is proposed as follows:

H1: Human resource ability has positive influence on the presentation of proxy user assets report.

Information Technology Utilization
Sutabri (2014: 3) stated that information technology is a technology, which is used to process data, including to obtain, to compile, to store, and to manipulate data in various ways in order to produce quality information, that is, relevant, accurate and timely information. All these are used by personal, business, and government as strategic information in decision-making. Haag and Keen (1996) in Sutabri (2014: 2) defined information technology as a set of tools that help work with information and carry out tasks related to information processing. Furthermore, according to Lucas (2000) in Sutabri (2014: 2), information technology is all forms of technology applied to process and transmit information in electronic form. Without the help of information technology tools, it will take a long time and much energy to convert data into information (Purnawanto 2010: 13).

Research by Darno (2012) managed to find evidence of the positive influence of IT utilization variable on the quality of proxy of user assets report. In line with this result, the research conducted by Winidyaningrum and Rahmawati (2010) showed that IT utilization has significant positive effect on the reliability of local government financial reporting. These findings support the literature relating to the benefits of information technology within an organization, including the local governments that should manage the regional budget (APBD), where the volume of transactions from year to year shows an increase and becomes more complex. Based on the concepts and empirical evidence obtained from previous research, the second hypothesis is proposed as follows:

H2: Information technology utilization has positive influence on the presentation of proxy user assets report.

Government Internal Control System (SPPIP)
According to Government Regulation No. 60 of 2008, concerning the Government Internal Control System, the Internal Control System is an integral process of actions and activities performed continuously by the management and all employees to provide reasonable assurance to achieve the organizational goals through effective and efficient ac-
tivities, reliable financial statements, state assets security, and adherence to the legislations. Furthermore, according to Government Regulation No. 60 of 2008, the Government Internal Control System is an internal control system held thoroughly within the central government and local governments.

Ariesta (2013) presented the evidence of the effect of the government internal control system on the quality of financial statements. The government internal control system has significant and positive influence on the reliability of local government financial reporting. This study managed to find evidence of the influence of the government internal control system on the quality of financial reporting. Another study was conducted by Armando (2013) indicating that the government internal control system has significant positive effect on the value of government financial reporting information. The better the government internal control system, the better the value of the government financial reporting information. Based on the concepts and empirical evidence obtained from previous research, the third hypothesis is proposed as follows:

**H3**: Government internal control system has positive influence on the presentation of proxy of user assets report.

**Organizational Commitment**

As an attitude, Luthans (2006: 249) argued that organizational commitment is most often defined as (1) a strong desire to remain as a member of particular organization; (2) a desire to strive to suit the organization; and (3) a certain belief, and acceptance of the values and goals of the organization. In other words, this is an attitude that reflects the employees’ loyalty to the organization and ongoing process in which the member of the organization expresses his concern to the organization and the success as well as the sustainable progress.

For example, Sugandi, et al. (2013), presented evidence of the influence of organizational commitment on the quality of financial statements. The organizational commitment has an effect on the reliability of financial reporting. Other research conducted by Kurnia (2013) showed that organizational commitment has an effect on the quality of financial reports on the Regional Work Units (SKPD) in Bandung City. Based on the concepts and empirical evidence obtained from previous research, the fourth hypothesis is proposed as follows:

**H4**: Organizational commitment has positive effect on the presentation of proxy of user assets report.

**Proxy of User Assets Report (LBKP)**

Reporting is submitting the data and information undertaken by the unit implementing the state-owned assets administration in Assets User and Assets Manager. It is intended to make all data and information on state-owned assets to be presented and communicated easily to the interested parties accurately. This is intended to support the implementation of decision making in the context of state-owned assets management and as a material for the preparation of Central Government Balance Sheet. Proxy of user assets report, herein after referred to as LBKP, is a report prepared by the Proxy of Asset User of who presents the state-owned assets position at the beginning and end of a certain period in semester and yearly as well as the mutations occurring during this period (Finance Minister Regulation No. 120/PMK.06/2007).

According to the Indonesian Government Regulation No. 71 of 2010, the qualitative characteristics of financial statements are normative measures that need to be realized in the accounting information in order to meet the objectives. The accuracy of state-owned assets data is certainly needed to support the presentation of reasonable financial statements (Darno 2012). The quality of a financial statement is a combination of the quality of the parts of the financial statement, one of which is the quality of the balance sheet in the financial statement. Proxy of user assets report contributes significant information to the balance sheet of the Financial Statements of the Ministry/Institution. Based on the description above, the researchers presume that the presentation of proxy of user assets report affect the quality of the balance sheet of the financial statement, This means that it will also affect the quality of the financial statement itself. Thus, the fifth hypothesis is proposed as follows:

**H5**: Presentation of proxy of user assets report has positive effect on the quality of financial report.

**3. RESEARCH METHOD**

**Population and Sample**

The study took the population of the officials who are directly responsible for the preparation of proxy of user assets report and the preparation of financial statements at the Work Unit of KPPN Mataram with the total number of 726 people. They were taken using a proportionate stratified random sampling technique quoted from Bungin (2004: 105). The number of questionnaires sent to respondents is 88 questionnaires. This technique is used when the population has inhomogeneous and disproportionately stratified members/components (Sugiyo-
The data were collected using survey technique, by distributing the questionnaire to the respondents based on questions related to the research variables.

**Research Variable and Measurement**

In this study, there are two (2) variables: (1) endogenous variables consisting of the presentation of proxy of user assets report and the quality of financial report; (2) exogenous variables consisting of human resource ability, information technology utilization, government internal control system, and organizational commitment. The variable of human resource ability in this study is measured using five (5) dimensions developed from the research of Azhar (2010): (1) educational background, (2) knowledge, (3) expertise, (4) training, and (5) task division.

The variable of information technology utilization was measured using seven (7) dimensions developed from the research of Indriasari and Nahartyo (2008): (1) software application, (2) computerized accounting process, (3) software in accordance with laws and regulations, (4) integrated accounting and managerial report, (5) access restriction, (6) maintenance of equipment, and (7) the existence of antivirus. The variable of government internal control system is measured using the dimensions of Government Regulation No. 60 of 2008: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring.

The variable of organizational commitment was measured using nine (9) indicators developed by Mowday, et al., (1979) in Sumarno (2005): (1) the ability to work above the average, (2) the pride in the organization of workplace, (3) the willingness to do all the work, (4) the suitability between individual value and organization value, (5) the pride of being part of an organization, (6) the effect of organization on achievement, (7) the satisfaction of choosing the organization as a workplace, (8) the concern for the future of the organization, and (9) the assessment of the employee to the organization.

The variable of presentation of proxy of user assets report (LBKP) was measured using dimensions of state-owned assets (BMN) accounting policies contained in the Finance Minister Regulation No. 120/PMK.06/2007: (1) recognition, (2) measurement, and (3) disclosure. The variable of quality of financial statement in this study is measured using dimensions of the Indonesian Government Regulation No. 71 of 2010: (1) relevant, (2) reliable, (3) comparable, and (4) understandable.

Furthermore, each of these variables was measured using itemized rating scale that presents, in which the respondents choose, the one that best represents the opinion (Cooper and William 1997: 185). The scores used in a scale of 4 are 4, 3, 2 and 1 with answer options that have gradation from very positive to very negative.

**Data Analysis Procedure**

The data were analyzed using Partial Least Square (PLS) approach with the software of SmartPLS version 2.0 M3. The first analysis stage is a conceptual model where at this stage the researchers shall perform development and measurement of constructs (Latan and Ghozali 2012: 48). The second analysis stage is to determine what methods of analysis algorithm that will be used to estimate the model.

According to Latan and Ghozali (2012: 52) the PLS algorithm scheme suggested by Wold is path or structural weighting so that this study uses algorithm scheme of path and structural weighting. The next analysis stage is to determine the re-sampling method using bootstrapping method because in the SmartPLS 2.0 M3 program provides only one resampling method, namely bootstrapping method. After determining the re-sampling method, the next step is to draw the path diagram of the model to be estimated. Based on the model of the variables in the first stage, the path diagram in this study can be described in Figure 1.

The equation of structural model (inner model):

\[
PLBKP = \gamma_1KSDM + \gamma_2PTI + \gamma_3SPIP + \gamma_4KO + \zeta, \quad (1) \\
KLK = \beta_1PLBKP + \zeta. \quad (2)
\]

**Description:**

- **KSDM** = Exogenous Variable (Human Resource Ability)
- **LBP** = Education Background
- **PG** = Knowledge
- **KH** = Expertise
- **PL** = Training
- **PT** = Division of Tasks
- **PTI** = Exogenous Variable (Information Technology Utilization)
- **SA** = Software Application
- **PASK** = Computerized Accounting Process
- **SSPP** = Software in accordance with Legislations
- **LAMT** = Integrated Accounting and Managerial Report
- **PA** = Access Restriction
- **PP** = Maintenance of Equipment
- **TA** = Existence of Antivirus
- **SPIP** = Exogenous Variable (Government Internal
Control System)
LP = Control Environment
PR = Risk Assessment
AP = Control Activities
IK = Information and Communication
P = Monitoring
KO = Exogenous Variable (Organizational Commitment)
PLBKP = Endogenous Variable (Presentation of Proxy of User Assets Report)
PGK = Recognition
PGR = Measurement
PGP = Disclosure
KLK = Endogenous Variable (Quality of Financial Statements)
RL = Relevant
AD = Reliable
DB = Comparable
DP = Understandable

Model Evaluation
The last stage is the evaluation of the model by assessing outer model and inner model. The evaluation of model measurement or outer model is carried out to assess the validity and reliability of the model, while the evaluation of structural model or inner model aims to predict the relationship between latent variables. The steps in the evaluation of the model are:

a. Evaluation of measurement model (outer model)
The indicator of construct in this study is a reflexive indicator. Outer model with reflexive indicator is evaluated through:
- Validity test of convergent validity. Rule of thumb expected is > 0.70 (Latan and Ghozali 2012: 81).
- Validity test of discriminant validity. The way how to test the discriminant validity is by looking at the value of cross loading, whose latent variable must be greater than the correlation with other latent variables (Wiyono 2011: 403). Meanwhile, according to Abdillah and Jogiyanto (2015: 196), discriminant validity test is done by looking at the value of cross loading that must be > 0.70 in one variable.
- Reliability Test. Reliability test is done by looking at the value of composite reliability. Rule of thumb commonly used to assess the reliability of construct is the value of compo
site reliability > 0.70 (Latan and Ghozali 2012: 79).

b. Evaluation of structural model (inner model)

The structural model test (inner model) is conducted to examine the relationship between latent constructs (hypothesis testing). The structural model test in this study is done through:

- R Square. R square value of 0.67, 0.33, and 0.19 for endogenous variables in the structural model indicates that the model is strong, moderate and weak (Chin, 1998 in Ghozali 2012: 85).

- Hypothesis testing. The value of path coefficient or inner model indicates the level of significance in hypothesis testing. The score of path coefficient or inner model shown by the value of T-statistic must be above 1.64 for one-tailed hypothesis and 5 percent for alpha hypothesis (Hair et al. 2008 in Abdillah and Jogiyanto 2015: 197).

4. DATA ANALYSIS AND DISCUSSION

Evaluation of Outer Model

Convergent Validity

Convergent validity relates to the principle that the measurements of a construct should have high correlation (Latan and Ghozali 2012: 78). The results of outer model evaluation of each variable are as follows:

1. Variable of Human Resource Ability (herein after referred to as KSDM)

   The results of outer model evaluation of KSDM variable can be seen that of the 5 dimensions owned by KSDM variable, two dimensions of which have a loading value < 0.7, in which the User Asset Report (LBP) dimension has a loading value of 0.605 and training (PL) dimension has a loading value of 0.562, so that the two dimensions are removed from the model. Next, the remaining is as many as 3 dimensions: PG, KH, and PT. The results of outer model evaluation of KSDM variable are presented in Table 1. After the dimensions, that do not meet convergent validity, are excluded from the model, PLS Algorithm analysis is conducted again, and the results are presented in Table 2. Based on Table 2, it can be seen that the entire dimensions and indicators of KSDM variable have met convergent validity.

2. Variable of Information Technology Utilization (herein after referred to as PTI)

   The results of outer model evaluation of PTI variable are presented in Table 3. Based on Tabel 3, it can be seen that there are four dimensions. The dimensions that have loading factor value < 0.7 are PASK (0.624), PA (0.606), PP (0.446), and TA (0.674). Furthermore, for the dimensions of SA, there is one indicator that has loading factor value < 0.7, that is, SA1 (0.607). The dimensions and indicator are removed from the model. Next, PLS Algorithm analysis is conducted again, and the results are presented in Table 4. Based on Table 4, it can be seen that all dimensions and indicators of PTI variable have met convergent validity.

<table>
<thead>
<tr>
<th>Number of Items</th>
<th>Dimensions/Indicators</th>
<th>Loading Factor Value</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>LBP1</td>
<td>0.757</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>2</td>
<td>LBP 2</td>
<td>0.865</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>3</td>
<td>PL</td>
<td>0.562</td>
<td>Not meet convergent validity</td>
</tr>
<tr>
<td>4</td>
<td>PG</td>
<td>0.873</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>5</td>
<td>PG 1</td>
<td>0.849</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>6</td>
<td>PG 2</td>
<td>0.798</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>7</td>
<td>PG 3</td>
<td>0.725</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>8</td>
<td>KH 1</td>
<td>0.811</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>9</td>
<td>KH 2</td>
<td>0.751</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>10</td>
<td>PT</td>
<td>0.762</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>11</td>
<td>PT 1</td>
<td>0.767</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>12</td>
<td>PT 2</td>
<td>0.852</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>13</td>
<td>PT 3</td>
<td>0.768</td>
<td>Meet convergent validity</td>
</tr>
</tbody>
</table>

Source: Appendix 1.
3. Variable of Government Internal Control System (herein after referred to as SPIP)

The results of outer model evaluation of SPIP variable are presented in Table 5. Based on Table 5, it can be seen that of the five dimensions are owned by SPIP variable, one dimension has loading factor value < 0.7, that is, the dimension of IK (0.659). Furthermore, for the dimension of LP, there is one indicator has loading factor value < 0.7, i.e. LP2 (0.651). And for the dimension of AP, there are two indicators that have loading factor value < 0.7 i.e. AP3 (0.689) and AP4 (0.358).

The dimensions and indicators are then excluded from the model, because they do not meet convergent validity. After the dimensions are removed from the model, PLS Algorithm analysis is conducted again, and the results are presented in Table 6. Based on Table 6, it can be
seen that all dimensions and indicators of SPIP variable have met the convergent validity.

4. Variable of Organizational Commitment (herein after referred to as KO)

The results of outer model evaluation of KO variable are presented in Table 7. Based on Table 7, it can be seen that of the 9 indicators owned by Organizational Commitment (KO) variable, five indicators of which have loading factor value < 0.7, that is, KO1 (0.476), KO3 (0.690), KO7 (0.649), KO8 (0.667), and KO9 (0.666). The five indicators should be excluded from the model, because they do not meet convergent validity. After the indicators that do not meet convergent validity are excluded from the model, PLS Algorithm analysis is conducted again, the results can be presented in Table 8. Based on Table 8 above, it can be seen that one indicator does not meet convergent validity, i.e., indicator of KO4 (0.698). The indicator should be excluded from the model, because it does not meet convergent validity.

After the indicator that did not meet convergent validity is excluded from the model, PLS Algorithm analysis was conducted again, the results can be presented in Table 9. Based on Table 9, it can be seen that all indicators of organizational commitment (KO) variable has met convergent validity.

---

### Table 4
Outer Model Evaluation Stage 2 of PTI Variable

<table>
<thead>
<tr>
<th>Number of Items</th>
<th>Dimension/Indicator</th>
<th>Loading Factor</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>SA</td>
<td>0.854</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>13</td>
<td>SA2 0.814</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>14</td>
<td>SA3 0.847</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>SSPP</td>
<td>0.796</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>16</td>
<td>SSPP1 0.868</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>17</td>
<td>SSPP2 0.702</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>LAMT</td>
<td>0.906</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>18</td>
<td>LAMT1 0.841</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>19</td>
<td>LAMT2 0.878</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>20</td>
<td>LAMT3 0.862</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
</tbody>
</table>

Source: Appendix 2.

### Table 5
Outer Model Evaluation of SPIP Variable

<table>
<thead>
<tr>
<th>Number of Items</th>
<th>Dimension/Indicator</th>
<th>Loading Factor</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>LP</td>
<td>0.787</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>26</td>
<td>LP1 0.867</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>27</td>
<td>LP2 0.651</td>
<td>&gt;0.7</td>
<td>Not meet convergent validity</td>
</tr>
<tr>
<td>28</td>
<td>LP3 0.813</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>PR</td>
<td>0.836</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>29</td>
<td>PR1 0.952</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>30</td>
<td>PR2 0.948</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>AP</td>
<td>0.842</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>31</td>
<td>AP1 0.769</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>32</td>
<td>AP2 0.838</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>33</td>
<td>AP3 0.689</td>
<td>&gt;0.7</td>
<td>Not meet convergent validity</td>
</tr>
<tr>
<td>34</td>
<td>AP4 0.358</td>
<td>&gt;0.7</td>
<td>Not meet convergent validity</td>
</tr>
<tr>
<td>IK</td>
<td>0.659</td>
<td>&gt;0.7</td>
<td>Not meet convergent validity</td>
</tr>
<tr>
<td>35</td>
<td>IK1 0.800</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>36</td>
<td>IK2 0.925</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>P</td>
<td>0.829</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>37</td>
<td>P1 0.908</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>38</td>
<td>P2 0.869</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
</tbody>
</table>

Source: Appendix 1.
From the results, it can be seen that the 3 dimensions owned by PLBKP, all of them, have loading factor value > 0.7, i.e. dimension of Recognition (PGK) with loading factor value of 0.851, dimension of Measurement (PGR) with loading factor value of 0.867, and dimension of Disclosure (GP) with loading factor value of 0.762. Furthermore, for each of the indicators of these dimensions, it can be seen that for the dimension of PGK, of the 9 indicators owned, 4 indicators do not meet the convergent validity, i.e. indicators of PGK1 (0.682), PGK2 (0.393), PGK4 (0.661), and PGK9 (0.678). For the dimension of PGR, of the 7 indicators owned, 3 indicators do not meet the convergent validity, i.e. indicators of PGR1 (0.619), PGR2 (0.652), and PGR6 (0.641). Meanwhile, for the dimension of GP, of the 5 indicators owned, 1 indicator does not meet the convergent validity, i.e. indicator of PGP1 (0.460). The indicators that have loading factor value < 0.7 are then removed from the model, because they do not meet the convergent validity, and PLS Algorithm analysis is conducted again. The results of outer model evaluation of the variable of Proxy of User Assets Report (PLBKP) are presented in Table 10. The results of outer model stage 2 can be presented in Table 11. As seen in Table 11, one indicator for the dimension of PGR does not meet the convergent validity, i.e. indicator of PGR3 (0.686). The indicator is removed from the model, because it does not meet the convergent validity. After the indicator that does not meet the convergent validity is excluded from the model, PLS Algorithm analysis is conducted again, and the result can be presented in Table 12. As presented in Table 12, it can be seen that all dimensions and indicators of PLBKP variable have met convergent validity.

5. Variable of Presentation of Proxy of User Assets Report (herein after referred to as PLBKP)

From the results, it can be seen that the 3 dimensions owned by PLBKP, all of them, have loading factor value > 0.7, i.e. dimension of Recognition (PGK) with loading factor value of 0.851, dimension of Measurement (PGR) with loading factor value of 0.867, and dimension of Disclosure (GP) with loading factor value of 0.762. Furthermore, for each of the indicators of these dimensions, it can be seen that for the dimension of PGK, of the 9 indicators owned, 4 indicators do not meet the convergent validity, i.e. indicators of PGK1 (0.682), PGK2 (0.393), PGK4 (0.661), and PGK9 (0.678). For the dimension of PGR, of the 7 indicators owned, 3 indicators do not meet the convergent validity, i.e. indicators of PGR1 (0.619), PGR2 (0.652), and PGR6 (0.641). Meanwhile, for the dimension of GP, of the 5 indicators owned, 1 indicator does not meet the convergent validity, i.e. indicator of PGP1 (0.460). The indicators that have loading factor value < 0.7 are then removed from the model, because they do not meet the convergent validity, and PLS Algorithm analysis is conducted again. The results of outer model evaluation of the variable of Proxy of User Assets Report (PLBKP) are presented in Table 10. The results of outer model stage 2 can be presented in Table 11. As seen in Table 11, one indicator for the dimension of PGR does not meet the convergent validity, i.e. indicator of PGR3 (0.686). The indicator is removed from the model, because it does not meet the convergent validity. After the indicator that does not meet the convergent validity is excluded from the model, PLS Algorithm analysis is conducted again, and the result can be presented in Table 12. As presented in Table 12, it can be seen that all dimensions and indicators of PLBKP variable have met convergent validity.

The results of outer model evaluation of KLK variable are presented in Table 13. As presented in Table 13, it can be seen that all dimensions and indicators of KLK variable have met convergent validity.

**Discriminant Validity**
Discriminant validity relates to the principle that the difference in the constructs of manifest variables should not have high correlation (Latan and Ghozali 2012: 78). The way how to test the discriminant validity is by seeing that the value of cross loading with its latent variables must be greater than the correlation with other latent variables (Wiyono 2011: 403). The result of Algorithm test shows that the value of cross loading with its latent variables is greater than the correlation with other latent variables, thus meeting the discriminant validity.

**Reliability Test**
The next stage is reliability test by looking at the composite reliability value. Rule of thumb test of reliability test is that composite reliability value > 0.7 (Latan and Ghozali 2012: 81). Value composite reliability shown in Table 14. Based on Table 14, The PLS algorithm report shows that the value of composite reliability of all constructs of dimensions > 0.7. Referring to these results, it can be concluded that all constructs of dimensions meet the reliability test or can be said to have good reliability.

**Inner Model Evaluation**

**R-Square**
R-square is used to describe whether certain exogenous latent variables have substantive influence on endogenous latent variables (Latan and Ghozali 2012: 82). The results of inner model evaluation to see R-square values are presented in Table 15. Based on Table 15, it can be concluded that the construct of PLBKP variable can be explained by the construct of variables of KSDM, PTI, and SPIP KO of 20.97%, while the other 79.03% are explained by other variables that are not examined. The construct of KLK variable can be explained by the construct of PLBKP variable of 65.6%, while the other 93.44% of KLK variable are explained by other variables that are not examined.

**Hypothesis Test**
Hypothesis test was done by looking at Estimate for Path Coefficients through bootstrapping menu in the PLS. The results of the T-statistics value of path coefficients are presented in Table 16. As presented in Table 16, it can be seen that:
1. Variable of KSDM has a coefficient parameter of 0.23 and T-statistics value of 2.03 > 1.64 (t table) with the significance level of 5% (one-tailed), which means that the hypothesis is accepted. Therefore, this study accepts H1, where the human resource ability has positive effect on the presentation of proxy of user assets report. The better the human resource ability, the better the presentation of proxy of user assets report.
2. Variable of PTI has a coefficient parameter of 0.04 and T-statistics value of 0.29 < 1.64 (t table) with the significance level of 5% (one-tailed), which means that the hypothesis is rejected. Therefore, this study rejects H2, where the information technology utilization does not affect...
the presentation of proxy of user assets report. 
3. Variable of SPIP has a coefficient parameter of 0.30 and T-statistics value of 1.81> 1.64 (t table) with the significance level of 5% (one-tailed), which means that the hypothesis is accepted. Therefore, this study accepts $H_3$, where the government internal control system has positive effect on the presentation of proxy of user assets report. The better the government internal control system of a work unit, the better the presentation of proxy user assets report.

4. Variable of KO has a coefficient parameter of -0.04 and T-statistics value of 0.27 < 1.64 (t table) with the significance level of 5% (one-tailed), which means that the hypothesis is rejected. Therefore, this study rejects $H_4$, where the organizational commitment does not affect the presentation of proxy of user assets report.

5. Variable of PLBKP has a coefficient parameter of 0.26 and T-statistics value of 1.87 > 1.64 (t table) with the significance level of 5% (one-tailed), which means that the hypothesis is accepted. Therefore, this study accepts $H_5$, where the presentation of proxy of user assets report (PLBKP) has positive effect on the quality of financial report. The better the presentation of proxy of user assets report of a work unit, the better the quality of financial report.

The equation of the research results is as follows:

$$PLBKP = 0.23KSDM + 0.04PTI + 0.30SPIP - 0.04KO + \zeta$$

**Discussion**

The Effect of Human Resource Ability (KSDM) on the Presentation of Proxy of User Assets Report (PLBKP)

The first hypothesis states that human resource ability...
ability has positive effect on the presentation of proxy of user assets report. The result indicates that the value of t-statistics > t-table, i.e. 2.03 <1.64. This suggests that the human resource ability has positive effect on the presentation of proxy user assets report. The result of model testing shows that the better the human resource ability as the preparer of proxy user assets report, the better the presentation of proxy of user assets report. Ability is the capacity of individuals at the present time to perform various tasks in a job (Robbins et al. 2015: 35). The ability of human resources owned by the maker of the proxy user assets report is expected to be able to make decision quickly and precisely. Better ability of human resources and adequate understanding of accounting are expected to support the smoothness of the process of proxy of user assets reporting, thus supporting reasonable and timely financial report.

The results of previous studies that are consistent with those of the first hypothesis testing also in Yosefrinaldi (2013), Darno (2012), Hariyanto (2012),
Darno (2012) with the results of his research states that human resource ability has significant effect on the presentation of proxy of user assets report. Haryanto (2012) who conducted research in the Provincial Government of Jakarta managed to provide additional evidence regarding the existence of the influence of human resource ability on the regional assets report. Yosefrinaldi (2013) suggested that the better the human resource ability, the better the quality of local government financial report. Another study was conducted by Winidyani and Widyaningrum and Rahmawati (2010) which revealed that human resource has significant positive effect on the reliability of local government financial report. Meanwhile, the research that does not support the first hypothesis testing results in this study is the research conducted by Wardani (2012) and Dwiyusufadi (2013). Wardani (2012) in her research concluded that human resource has no significant influence on the quality of financial reporting. Furthermore, Dwiyusufadi (2013) in his research on the Regional Government of Bandung concluded that human resource ability does not significantly influence the quality of financial reporting information.

The Effect of Information Technology Utilization (PTI) on the Presentation of Proxy of User Assets Report (PLBKP)

The second hypothesis states that information technology utilization does not affect the presentation of proxy user assets report. The result indicates that the value of t-statistics < t-table, i.e. 0.29 <1.64. This shows that the information technology utilization does not affect the presentation of proxy of user assets report. This is caused by the shortage of

<table>
<thead>
<tr>
<th>Number of Items</th>
<th>Dimension/Indicator</th>
<th>Loading Factor Value</th>
<th>Requirement</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>69</td>
<td>RL1</td>
<td>0.826</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>70</td>
<td>RL2</td>
<td>0.835</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>71</td>
<td>RL3</td>
<td>0.763</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>72</td>
<td>RL4</td>
<td>0.715</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>73</td>
<td>RL5</td>
<td>0.873</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>74</td>
<td>AD1</td>
<td>0.767</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>75</td>
<td>AD2</td>
<td>0.855</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>76</td>
<td>AD3</td>
<td>0.847</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>77</td>
<td>DB</td>
<td>1.000</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
<tr>
<td>78</td>
<td>DP</td>
<td>0.795</td>
<td>&gt;0.7</td>
<td>Meet convergent validity</td>
</tr>
</tbody>
</table>

Source: Appendix 1.

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Composite Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>AD</td>
<td>0.863639</td>
</tr>
<tr>
<td>AP</td>
<td>0.885718</td>
</tr>
<tr>
<td>DB</td>
<td>1.000000</td>
</tr>
<tr>
<td>DP</td>
<td>1.000000</td>
</tr>
<tr>
<td>KH</td>
<td>0.747888</td>
</tr>
<tr>
<td>KLK</td>
<td>0.927680</td>
</tr>
<tr>
<td>KO</td>
<td>0.857149</td>
</tr>
<tr>
<td>KSDM</td>
<td>0.860000</td>
</tr>
<tr>
<td>LAMT</td>
<td>0.895350</td>
</tr>
<tr>
<td>LP</td>
<td>0.862686</td>
</tr>
<tr>
<td>P</td>
<td>0.883036</td>
</tr>
<tr>
<td>PG</td>
<td>0.834301</td>
</tr>
</tbody>
</table>

Source: Output SmartPLS 2.0, Processed (2016).
human resources in the field of accounting so that it indicates that adequate information technology supports the implementation process of preparing the report, but in terms of understanding the presentation of proxy of user assets report, some still do not understand. Furthermore, other causes are the officials/staff in charge of the preparation of proxy of user assets report rarely follow the training and technical guidance on accounting so that their understanding of accounting is still very limited. A workable solution to overcome this problem is the need for training and technical guidance for officials/staff as the preparers of the proxy of user assets report in order to increase their knowledge and expertise in the field of accounting.

The results of previous studies that are consistent with those of the second hypothesis testing that is the research by Wardani (2012) and Dwiyusufadi (2013). Wardani (2012) conducted a study on the NTB provincial government with the result that the information technology utilization does not affect the quality of the provincial government financial statements. And Dwiyusufadi (2013) conducted a study on Regional Government of Bandung with the result that the information technology utilization does not affect the quality of financial reporting.

However, the results of the studies that do not support the second hypothesis testing results are those by by Darno (2012); Haryanto (2012); Yosefriinaldi (2013); Winidyaningrum and Rahmawati (2010). Darno (2012) in his study concluded that the information technology utilization significantly affects the proxy user assets report. Haryanto (2012) provided additional evidence of the existence of the effect of information technology utilization on the quality of regional assets reporting. The other study was conducted Yosefriinaldi (2013) with the result that the information technology utilization has positive significant effect on the quality of local government financial reports. Furthermore, the research conducted by Winidyaningrum and Rahmawati (2010) showed that the information technology utilization has significant positive effect on the reliability of local government financial reporting.

The finding of this study which states that the information technology utilization does not have a positive influence on the presentation of proxy of user assets report is thought to be caused by the shortage of human resources in the field of accounting. This indicates that adequate information technology supports the implementation process of preparing the report. But in terms of understanding of the presentation of proxy user assets report, some still do not understand well. A workable solution to overcome this is the need for training and technical guidance to improve the knowledge and expertise in the field of accounting. Another cause is the constraints on supporting equipment and software, such as the problem in BMN SIMAK application, and the less maximum use of information technology in the event of a power outage.

The effect of Government Internal Control system (SPIP) on the Preparation of Proxy User Assets Report (PLBKP)

The third hypothesis states that government internal control system has positive effect on the presentation of proxy user assets report. The result indicates that the value of $t$-statistics > $t$-table, i.e. $1.81 > 1.64$. This shows that the government internal control system has positive influence on the presentation of proxy user assets report. The better the government internal control system implemented at
The working unit, the better the presentation of proxy user assets report. The qualitative characteristics of government financial reporting (Government Regulation No. 71 of 2010), among others are relevant, reliable, comparable and understandable, are normative preconditions necessary for the government financial statements can meet the desired quality. To achieve these characteristics requires adequate Internal Control System.

The results of previous studies which are consistent with the third hypothesis testing results are those by Ariesta (2013) and Armando (2013). The result of the research conducted by Ariesta (2013) indicates that the government internal control system (SPIP) has a significant and positive influence on the reliability of local government financial reporting. Furthermore, Armando (2013) revealed that there is a significant and positive influence between SPIP and the value of government financial reporting information.

The Effect of Organizational Commitment (KO) on the Presentation of Proxy of User Asset Report (PLBK)

The fourth hypothesis states that organizational commitment does not affect the presentation of proxy user assets report. The results of hypothesis testing through PLS indicates that the value of t-statistics < t-table, i.e. 0.27 < 1.64. This shows that organizational commitment does not affect the presentation of proxy user assets report.

The results of previous studies which are consistent with the results of the fourth hypothesis testing are the results of research conducted by Dwiysusufadi (2013), in which he in his research on the Regional Government of Bandung concluded that the organizational commitment has no significant effect on the quality of financial reporting information. Meanwhile, the results of the research which do not support the fourth hypothesis testing results in this study are the research conducted by Sugandi, et al. (2013), and Kurnia (2013). Sugandi, et al. (2013) in his study concluded that accounting organizational commitment has an effect on the reliability of financial reporting. Furthermore, Kurnia (2013) concluded that organizational commitment has an effect on the quality of financial reporting.

The findings of this study which state that organizational commitment does not affect the presentation of proxy user assets report that are thought to be caused by low commitment of officials/staff in charge of the preparation of proxy user assets report, due to several reasons, such as:

a. The low work experience of the officials/staff as the preparers of proxy user assets report, causing the lack of individual attachment to the organization.
b. The discrepancy between educational background and tasks/work, causing the officials/staff as the preparers of proxy of user assets report to be less comfortable in carrying out their duties.
c. The existence of dual position, causing the work overload, which in turn resulting in less maximum effort

The Effect of the Presentation of Proxy User Assets report on the Quality of Financial Report

The fifth hypothesis states that the presentation of proxy user assets report has positive influence on the quality of financial report. The result of hypothesis testing through PLS indicates that the value of T-statistics > t-table, i.e. 1.87 > 1.64. This shows that the presentation of proxy user assets report users has positive influence on the quality of financial statements. The better the presentation of the proxy user assets report at the work unit, the better the quality of financial reporting.

The accuracy of state-owned assets (BMN) data is needed to support fair financial statement (Darno 2012). Proxy of user assets report is a report prepared by the Proxy of Assets User who presents state-owned assets position at the beginning and end of a certain period biannually and annually including the mutations occurring during that period. The purpose of the proxy of user assets report is to make all the data and information on state-owned assets able to be presented and communicated to the interested parties accurately in order to support the implementation of the decision making in the context of state-owned assets management and as a material for the preparation of central government balance sheet (Finance Ministry Regulation No. 120/PMK.06/2007).

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATION

Based on the analysis and discussion, it can be concluded that the human resources ability and the government internal control system have positive effect on the presentation of proxy of user assets report. This means that the better the ability of human resources and the implementation of government internal control system, the better the presentation of proxy of user assets report. Furthermore, the presentation of proxy of user assets report has a positive influence on the quality of financial statements. This means that the better the presentation
of proxy of user assets report, the better the quality of financial reporting at the Work Unit of KPPN Mataram.

However, the information technology utilization does not affect the presentation of proxy of user assets report due to the constraints on the supporting hardware and software resulting in less maximum utilization. Organizational commitment in this study has no effect on the presentation of proxy of user assets report due to the lack of commitment of the officials/staff in charge of the preparation of proxy of user assets report. Other causes are less work experience and incompatibility between educational background and tasks/work, including the existence of double position, which leads to work overload, thus resulting in inconvenience in work and less maximum effort.

This study has limitations that could be improved in future studies. They are the variables of information technology utilization and organizational commitment that have no positive effect on the presentation of proxy of user assets report. This is because information technology utilization and organizational commitment need to be connected to other variables that have not been included in this study. Furthermore, the construct of the variable of presentation of proxy of user assets report (PLBKP) in this study could only be explained by the constructs of the variables of KSDM, PTI, SPIP, and KO by 20.97%, while the remaining 79.03% are explained by other variables that are not examined.

The construct of KLK variable can be explained by the construct of PLBKP variable by 6.56%, while the remaining 93.44% are explained by other variables that are not examined, so that the variables used are less able to explain the influence on the presentation of proxy of user assets report and the quality of financial reporting. Another limitation is that the scope of this research is only at the Work Unit of KPPN Mataram, thereby the generalization of the research findings and the recommendations of this research are less able to apply for the Work Units outside KPPN Mataram.

Regarding the conclusion and limitation, this study suggests that the future studies should examine other factors that affect the presentation of proxy of user asset report and its implication for the quality of financial statements. Future research is also expected to be able to explore the determinants of the presentation of proxy of user assets report more deeply by conducting qualitative research in order to provide more accurate results related to what factors, which have the biggest influence on the presentation of proxy of user assets, report.

It is advisable that further research develop the research by expanding the research object, such as partnering work unit of KPPN throughout the island of Lombok or partnering work unit of KPPN throughout Nusa Tenggara Barat. Furthermore, the Government needs to improve the ability of human resources, especially related to the officials in charge of the preparation of the proxy of user assets report and financial statements through training or technical guidance on accounting so as to improve the quality of proxy of user assets report and the quality of the financial statements prepared.

REFERENCES
Badan Pemeriksa Keuangan Republik Indonesia, 2015, Ihtisar Hasil Pemeriksaan Semester I tahun 2015, Jakarta: BPK RI.
Brawijaya.


Peraturan Pemerintah Republik Indonesia Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah.

Peraturan Pemerintah Republik Indonesia Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintah.


Sugandi, J, Desmiyawati and Hanif, RA 2013, ‘Pengaruh Kapasitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Pengendalian Intern Akuntansi, dan Komitmen Organisasi Terhadap Keteradalan Pelaporan Keuangan Pemerintah Daerah (Survei Pada SKPB kabupaten Kuansing)’, Universitas Riau.


Wiyono, Gendra, 2011, *Merancang Penelitian Bisnis dengan analisis SPSS 17.0 & SmartPLS 2.0*, Yogyakarta: UPP STIM YKPN.

APPENDICES

Appendix 1
Output PLS, Results of Outer Model Evaluation Stage 1

Appendix 2
Output PLS, Results of Outer Model Evaluation Stage 2
Appendix 3
Output PLS, Results of Outer Model Evaluation Stage 3

Appendix 4
Output PLS, Results of Bootstrapping