Analysis on the Timeliness of the Accountability Report by the Treasurer Spending in Task Force Units in Indonesia

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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

1. Introduction

The application of government accounting standards in the administration of the regional finance leaves 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 Pemerintahan (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. Asking 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 timeliness of the regional government's financial report, emphasis on perfection reporting, timely and reflects 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 realize the achievement of objectives in an organization. Implications of the theory of goal setting theory for 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

Author/Year	Title	Variables	Findings of Research
Nilawati, Ivon (2009)	A study on delay of Spending Accountability Report Delay by the task force units (SKPD) in Central Lampung of 2008.	The research is conducted descriptively not using the dependent and dependent variables.	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.
Wibowo, Dedye Priyo (2013)	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)	Budget Ceiling, the amount of spending, assets, education, experience, training, number of repairs, up to date applications of Authorized Budget Accounting Systems (SAKPA) and the use of electronic reconciliation.	The formed factors, thus a panel data analysis resulted that the human resource capacity significantly affect the timeliness of SAI data reconciliation.
Rahman, A, Darwanis & Siswar, D. (2012)	The Effect of Competence, Training and Agency Accounting System on the Quality of Financial Reporting Accountability on Deconcentration Fund (A Study on Task Force Units of Aceh Government in Managing Deconcentration Funds)	Competence, Training and Agency Accounting Systems and Quality on Accountability of Financial Statements	Competence, training and the agencies' accounting systems simultaneously affect the quality of financial reporting accountability deconcentration on the task force units of Aceh Government.
Maksum, A., Hamid, R., & Muda, I. (2014).	The Impact of Treasurer's Experience And Knowledge on The Effectiveness of The Administration and Preparation of The Accountability Reporting System in North Sumatera	Treasurer's experience, knowledge and the effectiveness of administration and preparation of the accountability reporting system.	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.

Conceptual Framework

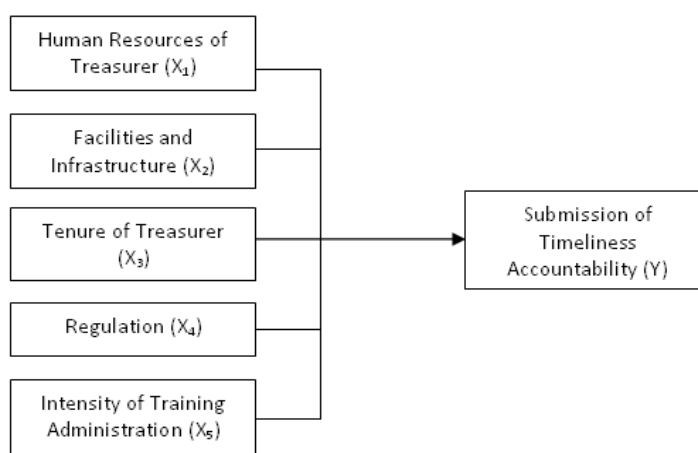The conceptual framework of this study is formulated as follows:

Figure 1. Conceptual Framework

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 2. Operational of Definitions and Measurement of Variables

Variable	Operational of Definitions	Measurement	Scale
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
		c. PPKD prepared the financial reports of the regional government using a combination of task force units' financial reports. d. SKPD and the regional government must prepare timely financial statements which work for the SKPD financial report prepared within not later than 2 months by the end of fiscal year, while the regional government's financial reports are not later than 3 months by the end the fiscal year.	
Treasurer's on Human Resources (X_1)	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 (X_2)	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 (X_3)	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 (X_4)	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 (X_5)	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.
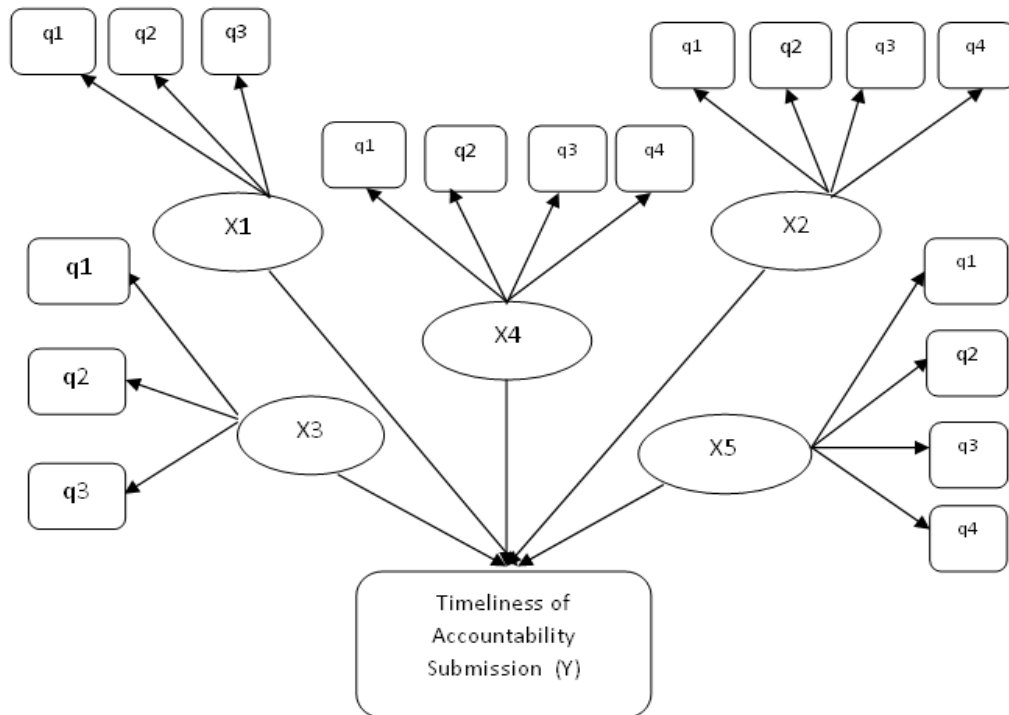
Instrument that was adopted from Nilawati (2009) and Maksum *et al.* (2014)

Figure 2. Research Model

Note:
 e: Error Term;
Y: Timeliness of Accountability Submission (Y);
X_1: Human Resources;
X_2: Facilities and Infrastructure;

X_3: Treasurer's Tenure of Service;
X_4: Regulations;
X_5: Intensity of Training.

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:

$$\text{KWPL} = Y_1.\text{SDMB} + Y_2.\text{SP} + Y_3.\text{MKB} + Y_4.\text{P} + Y_5.\text{IPP} + ç \tag{1}$$

Note:
e: Error Term;
KWPL (Y): Timeliness of Accountability Submission (Y);

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;
ç: Zeta, error models;

Ɣ: Gama, 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 (X1)

    $$X11=\lambda11 \ X1 + \mathcal{E}1$$
    $$X12=\lambda12 \ X1 + \mathcal{E}2$$
    $$X13=\lambda13X1 + \mathcal{E}3$$
    $$X14=\lambda14 \ X1 + \mathcal{E}4$$
    $$X21=\lambda21 \ X2 + \mathcal{E}1$$
    $$X22=\lambda22 \ X2 + \mathcal{E}2$$
    $$X23=\lambda23X2 + \mathcal{E}3$$

    1.1.2   MKB (X3)

    $$X21=\lambda21 \ X3 + \mathcal{E}1$$
    $$X22=\lambda22 \ X3 + \mathcal{E}2$$
    $$X23=\lambda23 \ X3 + \mathcal{E}3$$

    1.1.3   P (X4)

    $$X21=\lambda21 \ X4 + \mathcal{E}1$$
    $$X22=\lambda22 \ X4 + \mathcal{E}2$$
    $$X23=\lambda23X4 + \mathcal{E}3$$

    1.1.4   IPP (X5)

    $$X21=\lambda21 \ X5 + \mathcal{E}1$$
    $$X22=\lambda22 \ X5 + \mathcal{E}2$$
    $$X23=\lambda23X5 + \mathcal{E}3$$

2. Endogenous Construct
    1.2.1   KPP (Y)

    $$Y1= \lambda x1 \ X1+ \mathcal{E}1$$
    $$Y2= \lambda x1 \ X2+ \mathcal{E}1$$
    $$Y3= \lambda x1 \ X3+ \mathcal{E}1$$
    $$Y4= \lambda x1 \ X4+ \mathcal{E}1$$
    $$Y5= \lambda x1 \ X5+ \mathcal{E}1$$

Note:
λ = Standard Loading;

Ɛ = Error term.

The confirmatory factor analysis for the indicator model will generate a coefficient called the loading standard or the lambda value (λ). 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

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

Source: Sholihin and Ratmono (2013)

4. Findings and discussion

Descriptive Data

Table 4. Distribution of Questionnaires

Particular	Total	Percentage
Distributed Questionnaires	202	100%
Returned Questionnaires	142	70.29%
Unreturned Questionnaires	60	29.71%
Questionnaires Analysized in the Research	60	29.71%

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

	SDM_X1	SP_X2	MBK_X3	P_X4	IPP_X5	KWPLP_Y	SE	P value
sdm2	0.765	-0.042	0.035	-0.163	-0.041	0.222	0.089	<0.001
sdm3	0.970	0.056	-0.016	-0.019	0.025	-0.006	0.063	<0.001
sp1	0.073	0.743	0.047	0.046	-0.112	-0.012	0.120	<0.001
sp2	0.007	0.761	-0.026	0.067	-0.098	0.046	0.082	<0.001
sp3	-0.172	0.727	-0.050	-0.082	0.215	-0.065	0.079	<0.001
sp4	0.067	0.976	0.022	-0.027	0.001	0.021	0.076	<0.001
mkb1	0.022	0.077	0.846	0.129	-0.014	-0.071	0.078	<0.001
mkb2	-0.042	-0.092	0.809	-0.126	0.014	0.075	0.072	<0.001
mkb3	0.015	0.009	0.984	-0.007	0.001	-0.000	0.068	<0.001
p1	0.083	0.154	0.071	0.763	-0.215	-0.042	0.113	<0.001
p2	0.056	-0.081	0.038	0.835	0.003	-0.008	0.101	<0.001
p3	-0.183	-0.176	-0.234	0.259	0.313	0.021	0.200	0.099
p4	-0.064	-0.005	-0.026	0.966	0.084	0.034	0.116	<0.001
ipp1	0.109	0.015	0.086	0.074	0.828	-0.097	0.104	<0.001
ipp2	-0.154	0.001	-0.089	0.003	0.803	0.115	0.090	<0.001
ipp3	-0.019	-0.043	-0.021	-0.148	0.736	0.005	0.089	<0.001
ipp4	0.049	0.018	0.016	0.046	0.982	-0.015	0.081	<0.001
ef1	-0.048	-0.060	-0.032	-0.094	-0.094	0.770	0.085	<0.001
ef2	-0.055	0.131	-0.013	-0.055	-0.044	0.697	0.094	<0.001
ef3	0.032	-0.139	0.007	0.092	-0.021	0.836	0.081	<0.001
ef4	0.089	0.056	0.048	0.040	0.125	0.716	0.090	<0.001
ef5	-0.015	0.031	-0.006	0.005	0.031	0.990	0.077	<0.001

Note: P values < 0.05 are desirable for reflective indicators.
Source: Output by WarpPartial Least Square Version 3. 2014.

b. Reliability Test

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

Cronbach's alpha coefficients

SDM_X1	SP_X2	MBK_X3	P_X4	IPP_X5	KWPLP_Y
0.787	0.815	0.854	0.694	0.858	0.861

Source: Result Test of WarpPartial Least Square Version 3, 2014.

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

APC=0.178, P<0.001
ARS=0.337, P=0.007
AVIF=1.176, Good if < 5

Source: Result Test of WarpPartial Least Square Version 3, 2014.

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. Multicollinierity 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 Colon 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 Multicollinierity Test (Full collinearity VIFs)

SDM_X1	SP_X2	MBK_X3	P_X4	IPP_X5	KWPLP_Y
1.383	1.316	1.144	1.096	1.334	1.418

Source: Output by WarpPartial Least Square Version 3. 2014.

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 on 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:
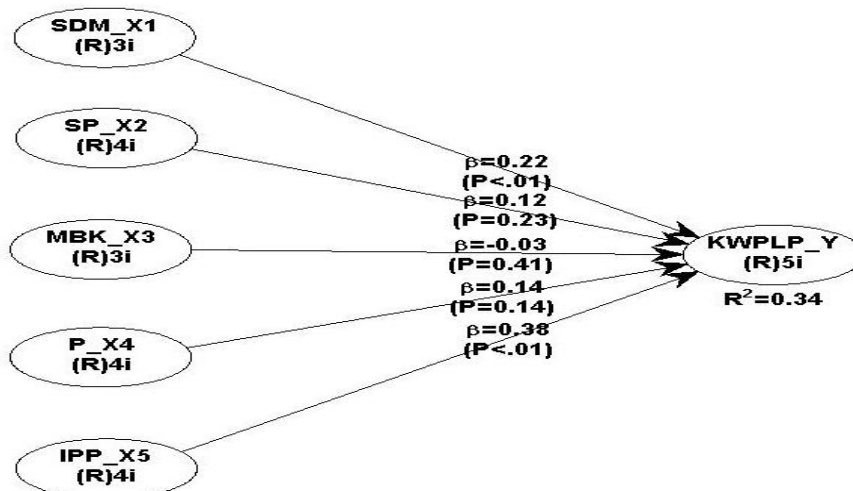

Figure 3. Result Test of WarpPLS

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

1. Treasurer's human resources variable (X_1) 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 (X_2) 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 (X_3) 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> α = 0.05, to accept H0 and reject Ha. 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 <α = 0.05, to reject H0 and accept Ha. This states that the treasurer's intensity training administration and accountability variable has a significant and positive effect on the timeliness on 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:

$$Y = 0.224 X_1 + 0.117 X_2 - 0.026 X_3 + 0.143 X_4 + 0.379 X_5 + e \tag{2}$$

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 Stoner-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 intensity of training administration and accountability of each of the task forces (SKPD) in North Sumatera on the timeliness of the regional governments' financial report, thus it can be seen on the value of the determinant coefficient.

Table 7. Determinant Coefficient

R-Square Coefficient

SDM_X1	SP_X2	MBK_X3	P_X4	IPP_X5	KWPLP_Y
					0.337

Source: Output by WarpPartial Least Square Version 3. 2014.

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 intensity of training administration and accountability of each of the task forces (SKPD) in North Sumatera affect affecting 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.

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