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Author: Haliah

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**Quality of Report, is there a Management, and Information Technology Role?**

Empirical Evidence from West Sulawesi Province, Indonesia. Author: Haliah.

Abstract Proceedings: 2nd Global Conference on... http://www.academia.edu/16191298/Abstract_Proceedings_2nd_Global_Conference_on_Business_and_Social_Sciences_17-18_September_Bali_Indonesia. Saluran MPMS-001569 Ergonomic Quality, Playing A Role in Ensuring Work Life Balance Among ... In Indonesia And Factors Affecting Their Commitment To The Organization 25. ... In Wanggu River Estuary Kendar City Southeast Sulawesi Province 61. ... Furthermore, this study provides empirical evidence that strategic CSR and ...
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Haliyah

Year of Publication: 2015

Authors: Haliyah

Published in: International journal of economic research - New Delhi : Serials Publ., ISSN 0972-9380, ZDB-ID 24673687. - Vol. 12.2015, 1, p. 177-193

Language: English

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Type of Publication (narrower categories):Aufsatz in Zeitschriften

Type of Publication: Article

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Glossary: SNIP, IPP, SJR

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QUALITY OF REPORT, IS THERE A MANAGEMENT, AND INFORMATION TECHNOLOGY ROLE?. EMPIRICAL EVIDENCE FROM WEST SULAWESI PROVINCE, INDONESIA

Haliah

Abstract: The aim of this study is to analyze the quality of report and its influencing factor at local government within the Province of West Sulawesi. The particular aim of this research is to analyze the influence of management on the effectiveness of internal control and improving the quality of report by moderating the local government from the information technology of West Sulawesi Province. Based on the objective of this study, the type of this research is an explanatory research. There are 232 respondents as samples from 286 populations at local task force units (SKPD) in West Sulawesi Province. The research method is a survey. Hypotheses are tested and analyzed by using GESCA. The results of this study show that management positively influence on the effectiveness of internal control. Internal control positively effect on the quality of report. However, management does not affect the quality of report. In addition, the management affect the quality of report through the effectiveness of internal control. The result of moderating information technology variable does not effect on the relationship between the effectiveness of internal control and the quality of report. The conclusion is that: (1) the better the management and the internal auditors, the more effective of internal control, (2) management only affects the quality of report if through the effective internal control. (3) Information technology does not moderate the relationship between the quality of effectiveness of internal control and the quality of report.

Keywords: Quality of report, internal control effectiveness, management and information technology, GESCA.

1. INTRODUCTION

Theoretically, one of the of report is as a decision making tool. To be used as a basis for decision-making, then the information must be qualified (Bodnar and Hopwood, 2003; Financial Accounting Standards Board (FASB),2010; Governmental Accounting Standards Board-GASB, Concepts Statement 1, 1999). Various attempts were made

* Economic and Business, Universitas Hasanuddin, Indonesia
by the central and local governments to improve the quality of financial reporting. Including improving the quality of Human Resources (HR) and fixes some financial regulations relating to the area. Improving the quality of human resources, it can be seen from the portion of the education budget has increased from year to year. In 2007 amounted to Rp74,114 billion to Rp101,217 billion in 2010 (Directorate General of Financial Balance, Finance Department, Republic of Indonesia-DJPK, Depkeu RI, 2011). Regulations improvement, with the stipulation package of legislation (UU) is UU No. 17 in 2003, UU No. 1 of 2004, and UU No. 15 of 2004, as well as several other supporting regulations.

But the reality in the field of local government quality of report, in general is poor (91% LKPD bad, BPK, 2011). LKPD Fiscal Year (TA) 2011, which obtain Unqualified (WTP) is only 16% (67 of 426 LKPD area), 74% (316 entities) qualified opinion (WDP), and 1% (5 entities) Unreasonable opinion (TW), and 9% (38 entities) Do not give opinion (TMP) (CPC, 2012, Book II : 6). Even more alarming condition in the district/city in the province of West Sulawesi. District Mamasa get TMP opinion of the BPK examination for three consecutive years (TA 2006 to 2009). In TA 2010 and 2011 have improved, got WDP, but in TA 2012 declined gets TMP opinion. Likewise, the North Mamuju in TA 2005 to 2007 given WDP decreased to TMP in TA 2008 (BPK, 2006 through 2013).

Management factors are used as variables in this study with some consideration. Among the BPK examination stating many findings are repeated from year to year because the management did not / do not follow up on these findings. Particularly in West Sulawesi province the number of findings have not been followed up 384 cases (BPK, 2012: 125-126). The findings above show weak management capabilities that ultimately have an impact on the quality of report do not progress.

Other factors that affect the quality of report is the effectiveness of internal control. BPK examination stating that one of the causes of the quality of report is not increased because of the internal control system is not functioning effectively. This is supported by research conducted by Gafarov (2009) and D’Aquila (1998). Their results show generally that the implementation of internal control is very important to quality of report. This suggests that the effect on the quality of the internal control and financial report.

The application of information technology becomes important in an organization in effecting internal control and management of financial data, including the preparation of a quality report. This is consistent with Haliah’s findings (2014) which states there is a relationship between information technology and the quality of the report. Thus an important technology because it can help the parties involved in the preparation of reports to produce reports in a timely, transparent, accountable and in accordance with the rules/policies applicable government.

The results of this study aims and useful from the theoretical side (development of science), methodological and operational (policy). In terms of the development of
this study can be (1) to contribute to the development of science public sector, government accounting field. Especially regarding the quality of report, which is still rarely used as study materials carefully in Indonesia. Likewise, in the local government area of West Sulawesi province has never done research simultaneously; (2) Specifically, the results of this study can be expected to contribute thoughts on whether the management and effectiveness of internal control, information technology, either directly or indirectly participate in determining the quality of report. From the methodological well as the things that distinguishes this study with previous studies such as (1) Previous studies conducted in the private sector and only partial. This study on local government and test multiple variables simultaneously; (2) Using a proxy to measure the quality of the qualitative characteristics of report and proxy information management functions to measure the ability of management. Previous research using human resource competencies; (3) Previous studies have focused to the quality of report of users (external), while the study on the quality of report renderer (internal). From the operational side (implementation), this research useful for (1) the Government, may encourage more aware of the importance of quality of report presentation. Additionally, donations can be thought as well as a reference in determining the operational policies relating to the quality of financial information; (2) For professional and functional organization in Indonesia. In particular Government Internal Control Apparatus Joint Forum (APIP Forbes), to improve the quality of internal auditors. For District/city Government Association Throughout Indonesia (APEKSI) to improve the managerial capacity of local government leaders.

2. LITERATURE REVIEW

Quality is something that meets the expectations or criteria established. Quality measurement criteria must meet the quality of report (FASB, 2010). Qualitative characteristics adopted by Indonesian Government in PP 71 of 2010 on the Indonesian Government Accounting Standards. The qualitative characteristics of the normative measures that need to be realized in the quality of report that can meet the desired quality that is relevant (to have the benefit of feedback (feedback value), has the benefits of predictive (predictive value), timely, complete); reliable (honest presentation, can be verified (verifiability), neutrality, can be compared, it is understood).

The word manajemen (in indonesian) comes from the English management, which means taking care of, organize, lead. In the French language is Manage means to guide or lead the action, such as planning, organizing, directing, and controlling the efforts of the members of the organization and use of the resources of other organizations in order to achieve the intended purpose. Such measures are part of the management functions. Application of well management functions will bring the organization to achieve its objectives. This is in accordance opinions Schermerhorn (2005: 5) which defines management is is the process of planning, organizing, leading and controlling the use of resources to accomplish performance goals (management is the process of planning, organizing, directing, and controlling the use of resources to achieve
objectives / goals, including the achievement of performance objectives and quality of financial reporting information).

Information technology optimally utilized to set up systems of internal control and simplify access to all organizational units. In addition to the information technology access to large volumes of information quickly, accurately and timely. Information technology that can be used can be an email, video conferencing and others.

Importance consideration of conceptual starting effectiveness of internal control in achieving organizational goals. Especially in a reformation era with increasingly complex problems faced in achieving good governance of region/state financial management. Governments need tools to achieve financial management state/region effective control, efficient, transparent, and accountable. Weak internal control can lead to fraud that may harm the country/region, such as BPK's findings presented earlier in this paper on the background of the problem. This is supported by the results of a survey conducted by KPMG in 1994, 1998, and 2003. The findings indicate internal control weaknesses led to fraud due to the neglect of management's internal control (KPMG Forensic, 2003: 11). The survey results clearly show the link between the internal control and the management resulting fraud.

The impact caused by the in effectiveness of internal control, requiring management responsibilities (leader of government agencies) to maintain the effectiveness of internal control. Responsibility can be interpreted as a means to improve the quality of report and prevent acts of corruption. These responsibilities can be delegated to others, but the final responsibility remains on the management. It is agreed by Bodnar and Hopwood (2003: 215). According to him, although the internal auditors and other parties consider the structure of the internal control, the primary responsibility for internal control structure remains in management / leadership. COSO (2009: 49) termed these responsibilities as "Tone of the top-the example from above/leadership". Thus, internal control is a management function to be executed by each leader. From the description above, it can be argued that the better management of performing its functions and responsibilities, more effective applicable internal control within the organization. Thus, the hypothesis put forward is: Hypothesis 1: Management positive influence on the effectiveness of internal control.

The quality of report process are the responsibility of management of the organization. This statement is in accordance with the opinion of Wriston et al. (1996: 36). According to him, to improve the quality of report and results of the audit report for the benefit of the principal must have the support of the organization management, board of directors, as well as internal auditors. Likewise, in public organizations, such as local government stated in Regulation No.13 of 2006 Section 239. According to these regulations, the head of the region as the leader and the highest person in charge in regional financial accounting policies set the regulation of regional heads based on the accounting standards that have been made. This suggests that the responsibility for the quality of report of a local government is in the head of the local government...
areas as management. From this description it can be argued that the ability of management choose accounting policies affect the quality of report.

Another factor affecting the quality of report is the effectiveness of internal control. This is in accordance with the internal control function expressed by COSO, namely: (1) reliability of quality of report, (2) compliance with applicable laws and regulations, (3) effectiveness and efficiency of operations. This objective is in line with the internal control objectives set out in Regulation No. 13 in 2006, Article 313, paragraph 1. According to these regulations, the purpose of internal control is to improve the quality of report transparency and accountability of financial management which is reflected through the quality of report. That is, if well implemented internal control within the organization will produce quality if report. The statement in line with the views expressed by May (1993: 60). He said there are three internal control objectives, namely: the purpose of efficiency and effectiveness of operations, reliability of quality of report purposes, and goals for compliance with law and regulation. The control objectives demonstrates the importance of the effect of improving the quality of internal control and report.

Based on the opinion above can be argued that management, internal auditors and effectiveness of the controls affect the quality of report. The more capable management, internal auditors and operational internal control functions, then the accounting information in the quality of report produced by the organization become more qualified. To the proposed hypothesis stated below. Hypothesis 2: Management positive effect on the quality of report. Hypothesis 3: The effectiveness of the internal control positive effect on the quality of report.

The process of presenting quality of report are the responsibility of management of the organization. This is in accordance with the opinion of Wriston et al., (1996: 36). According to improving the quality of report is the responsibility of management and board of commissioners, so it must have the support from all parties. Management can run the responsibility well (generate quality reports) if at mediation by good internal control. This happens because of good management capabilities will streamline internal control. Effective internal control will produce quality of report. This statement in accordance with the definition of internal control proposed by COSO (2009). The definition is the internal control is a process that influenced by the board of directors, management, and other personnel. The goal for objectives of internal control achievement, is the reliability of financial reporting, compliance with laws and regulations, effectiveness and efficiency of operations. COSO definition is in accordance with the opinion of the Global Reporting Initiative (2006: 16). According to him, the information in the quality of report must be proven accuracy and thoroughness of the content (quality) by stakeholders (management and internal auditors). This can be achieved if effective internal control is good. Furthermore, effective internal control produce quality of report, which will convince users in decision making. Global Reporting Initiative statement implies that the management and the internal auditor
should carry out their responsibilities well, that is by effecting the internal control. The goal is to produce quality of report.

Based on the above description, it can be argued that the quality of report can be achieved, depending on many factors, including management capabilities, and the effectiveness of internal control implemented by the government. Given these two factors goes well, then the government will be able to produce quality of report that are relevant, reliable, timely, and understandable and comparable as mandated in SAP. The better, more effective management capabilities of internal control and more quality presentation of report. More quality presentation of report, the better the decision-making (Mardiasmo: 2002: 146). To the proposed hypothesis stated below. Hypothesis 4: Management positive effect on the quality of report through effectiveness of internal control.

Milani, K.W. (1975) revealed that the use of information technology will affecting the internal control and ultimately improve the quality of report. Thus management and internal auditors are obliged to develop and take advantage of advances in information technology to increase the effectiveness of internal control. It also can improve the financial management including financial reporting quality produce. Based on the empirical study above it can be concluded that with effective internal control aided by sophisticated information technology can improve the quality of report in the organization. So proposed hypothesis is as follows: Hypothesis 5 : Information technology as a moderating variable has a positive and significant effect on the relationship between the effectiveness of internal control with the quality of report.

3. RESEARCH METHOD

The unit of analysis in this study conducted at the organizational level. The object of this study conducted in West Sulawesi Province with the technique used is survey. This type of research in terms of the goal of this research is an explanatory research. The approach used to analyze is quantitative approach. Selection of the approach and the method for this study is confirmation (testing) between theory and reality with the first set then test hypotheses using statistical analysis techniques. The population of this study is proxied to SKPD preparing financial statements. The number of sectors in the region of West Sulawesi province is 286 pieces. Some SKPD combined financial statements in the parent (department / agency / office / secretariat). The example in this case is SKPD in the schools and National Education techniques delivery units form. Financial statements incorporated into the financial statements of the Department of Education and so on. Finally, the amount of financial statements prepared by SKPD as many as 232 pieces.

The sampling technique that used in this study was purposive sampling technique. The criteria used by researchers to determine the sample is SKPD preparing complete financial statements according to Indonesian Government Accounting Standards (SAP). In accordance with the above criteria, the minimum sample required for 39
observations / indicators is \( 5 \times 39 = 195 \) SKPD/ respondent. The sample number is meet the minimum requirement of 5 for each group (cell) (Hair et al., 2006: 112). Respondents were leaders or structural officials directly involved in the formulation, implementation and reporting of financial statement information. The respondent is the local financial coordinator (regional secretary) and the person in charge of finance at both the local government area (regent/mayor/deputy) and the level of SKPD unit (head SKPD) in West Sulawesi Province, internal auditors, and financial controller area (members of Parliament) in West Sulawesi Province.

The data used in this research is primary obtained from the field survey. Period of data collection is a cross-sectional that is retrieval of data within a certain time and a normal situation. Data were collected through questionnaires closed model. Data analysis method used is descriptive statistical analysis and inferential statistical analysis using statistical analysis techniques GESCA.

The variables in this study are all latent variables or constructs (unobserved variables) variables that can not be measured directly, can only be estimated by the indicator. The variables in this study consists of (1) there are one variable that explain, that is the management called exogenous variables (exogenous) or independent variable because this variable is not influenced by antecedent variables (variables previously); (2) there is a variable that is explained that the quality of report, called endogenous variables (endogenous) or dependent as it is influenced by antecedent variables (variables previously); (3) a mediating variable (intervening) that the effectiveness of internal control and (4) one moderating variable that is information technology.

Management variables (X1) in this study was the ability or skill to make the process of planning, organizing, directing and controlling the use of resources to achieve the goals / objectives of financial reporting quality. Variable quality of report (Y) is the level (quality) or the fulfillment of the criteria or expectations attached to the financial statements information. Variable information technology (M) which is referred to in this study consists of the use of intranet and internet.

4. RESULT AND DISCUSSION

The respondents of this study is the leader or structural officials directly involved in the process of formulation, implementation and reporting of financial information. The respondent is the local financial coordinator (regional secretary) and the person in charge in the finance at both the local government area (regent/mayor/deputy) and the level of SKPD unit (head SKPD) in the province of West Sulawesi, internal auditors, and financial controller area (members of DPRD) in West Sulawesi Province.

Respondent / employee data that used in this study include the following data: age, gender, highest formal education and years of service. Demographics of respondents by age dominated by aged between 30-45 (51.29 %). This indicates that the respondent is already quite mature in terms of participating in preparing the financial statements government. Dominant respondents were male sex (57.33 %) and women was 42.67% as a constituent element of the financial statements at the provincial and district / city in the West Sulawesi Province. These conditions indicate that the ratio between men and

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women in the preparation of the financial statements of government is not too far away. This means that men and women help each other in local government financial statements.

Most respondents had education levels Strata Two (S2) that is equal to 53.33%. This gives an indication that the aspect of education at the local government level has been pretty good. At the level of financial statements breastfeeding filled by the majority of the advanced university degrees. Based on years of service of PNS, most of the respondents gave the answer has been a PNS for 11-19 years (49.57%). This indicates that the respondent is already quite mature in terms of labor and technical skills to prepare financial statements. In addition, the service life of the average civil servant 11-19 years, they are expected to understand the problems posed in the questionnaire are given, it is expected that they can understand well all questions / statements items in the questionnaire given.

Testing the linearity assumption test the relationship between the latent variables in the structural model is linear. The test aims to determine whether the model used a linear model. Testing the assumption of linearity conducted using the Curve Fit method with the following results.

<table>
<thead>
<tr>
<th>Relationship Between Variables</th>
<th>Result</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management → Effectiveness of Internal Control</td>
<td>Sig linear model 0.000 &lt; 0.05</td>
<td>Linear</td>
</tr>
<tr>
<td>Management → Quality of Report</td>
<td>Sig linear model 0.008 &lt; 0.05</td>
<td>Linear</td>
</tr>
<tr>
<td>Effectiveness of Internal Control -&gt; Quality of Report</td>
<td>Sig linear model 0.000 &lt; 0.05</td>
<td>Linear</td>
</tr>
<tr>
<td>Information Technology -&gt; Quality of Report</td>
<td>Sig linear model 0.000 &lt; 0.05</td>
<td>Linear</td>
</tr>
</tbody>
</table>

Table 2.
Results of testing the goodness of fit

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Cut-off value</th>
<th>Model Result</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIT</td>
<td>≥ 0.50</td>
<td>0.692</td>
<td>Good Model</td>
</tr>
<tr>
<td>AFIT</td>
<td>≥ 0.50</td>
<td>0.663</td>
<td>Good Model</td>
</tr>
<tr>
<td>GFI</td>
<td>≥ 0.90</td>
<td>0.905</td>
<td>Good Model</td>
</tr>
<tr>
<td>SRMR</td>
<td>≤ 0.08</td>
<td>0.078</td>
<td>Good Model</td>
</tr>
</tbody>
</table>

Reference that used is the principle of parsimony, when the whole models are used as the basis for significant or non significant test means that the models are said to be linear. Specification of the models used as the basis for testing are linear model, quadratic, cubic, inverse, logarithmic, power, compound, and exponential growth. From Table 1 shows that all of the effects produce a significant linear models (linear model sig & lt; 0.05) so that the linearity assumption is fulfilled. Thus the analysis can

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be carried further. The results of testing the goodness of fit showed a good model, as in the table below. Thus the model Generalized Structural Component Analysis (GSCA) in this research is suitable and fit for use, so interpretation can be done in order to further discussion. Likewise, the results of the test or measurement models outlier models show the results of all the dimensions that make up the variable is significant.

The results of hypothesis testing as follows. Table 3. GSCA Test results in structural models for testing the hypothesis of direct effect

<table>
<thead>
<tr>
<th>No.</th>
<th>Relationship</th>
<th>Coefficient</th>
<th>CR</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Management (X1) $\rightarrow$ Effectiveness of Internal Control (Y1)</td>
<td>0.274</td>
<td>0.076</td>
<td>3.61</td>
</tr>
<tr>
<td>2</td>
<td>Management (X1) $\rightarrow$ Quality of Report (Y2)</td>
<td>0.068</td>
<td>0.071</td>
<td>0.96</td>
</tr>
<tr>
<td>3</td>
<td>Effectiveness of Internal Control (Y1) $\rightarrow$ Quality of Report (Y2)</td>
<td>0.193</td>
<td>0.069</td>
<td>2.80</td>
</tr>
<tr>
<td>4</td>
<td>Information Technology in Quality of Report (M $\rightarrow$ Y2)</td>
<td>0.299</td>
<td>0.060</td>
<td>4.98</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No.</th>
<th>Relationship</th>
<th>Coefficient</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Management (X1) $\rightarrow$ Effectiveness of Internal Control (Y1) $\rightarrow$ Quality of Report (Y2)</td>
<td>0.274 x 0.501 = 0.137</td>
<td>Significant, because direct effect X1 $\rightarrow$ Y1 significant, and Y1 $\rightarrow$ Y2 significant</td>
</tr>
<tr>
<td>6</td>
<td>Information Technology in Quality of Report (M $\rightarrow$ Y2)</td>
<td>0.038</td>
<td>Non Significant</td>
</tr>
</tbody>
</table>

The results of the analysis of direct influence on the effectiveness of internal control showed a stronger influence than the internal auditors management. While the results of the analysis of direct influence on the report quality indicates that internal auditors are stronger influence than management. Management does not directly affect to the quality of report, but through an indirect effect (intermediate Effectiveness of Internal Control) shows that the management significant and positive impact on the Quality of Report. These results indicate that the Effectiveness of Internal Control acts as a mediation (which are full mediation) in effect on the Management on Quality of Report.

a. Management Influence Against The Effectiveness of Internal Control

The results show that management has positive influence on effectiveness of internal control in the unit of local government employment in of West Sulawesi Province. Thus, hypothesis 1 is supported as empirically proven. Interpretation of the findings of this study indicate that there is a relationship between the management and effectiveness of internal control in the unit of local government employment in West Sulawesi Province. These results prove that the management-led provincial and district / city in West Sulawesi Province has been well applied its ability to streamline internal
control. This finding is consistent with research conducted by KPMG Forensic (2003), Tugiman (2000), and Duncan et al. (1999). Their research findings generally suggest that the ability of management to carry out management functions can improve the effectiveness of internal control. Likewise, the results of this study, it can be identified that the management has been carrying out its functions properly so that it can influence the effectiveness of internal control.

These findings support the research conducted by McSwain et al. (2008). The findings stated that the decision of central government financial managers and regional (state and local government) to modify the internal control over its functions positively influence the change (improvement / effectiveness) of internal control. The positive influence of local governments due to the financial manager is sure to functions (attitude, subjective norm, and perceived behavioral control or perceived behavioral control) is able to improve internal control. In addition, this study confirms the findings of research conducted by Haliah (2012a). The findings stated management capabilities are positively related to the effectiveness of internal control. Positive effect occurs because financial managers and leaders are sure to be able to improve the functions of internal control. Likewise, the results of this research, management believes will be able to improve the functions of internal control. The significance of the results of this study reinforce the theoretical concepts put forward by Konrath (2002: 207), Whittington and Pany (2007: 226), COSO (2009: 49), and Sawyer (2003: 81). In essence they claim that the activities of management to perform its functions can help streamline control. Likewise, the results of this research management has to function properly. Recapitulation of respondents showed a high value on the management it is able to positively influence the internal control effectiveness. Thus the internal control is the responsibility of the management. This is in accordance with Bodnar and Hopwood’s opinion (2003: 215). According to them, although the internal auditors and other parties consider the structure of the internal control, the primary responsibility for internal control structure remains in management / leadership.

b. Management Influence on Quality of Report

The results show that management is no positive effect on the quality of report on units of work for provincial and district / city in of West Sulawesi Province. Thus, Hypothesis 2 was not supported because it is empirically proven. The significance of the findings of this study indicate that there is no relationship between the management and the quality of report on units of local government employment in West Sulawesi Province. This proves that the government -led management capabilities in West Sulawesi Province has not been applied properly in improving the quality report of local government. These results are also visible from the coefficients management influence on the quality of report that is equal to 0.068 small (6.8 %). This means that there are 93.2 % of other variables that affect the quality of report. For example, in research conducted by Hellstrom (2009), Imhoff (1992), Penman (2003), and Dimitropoulos et al. (2012) Iatridis, G. (2010), Verlun, M., et al., (2011). Their results
find the factors that affect the quality of report is economic factors such as economic transition, change of currency and the rate of profit / income, reporting standards, regulations. This finding is inconsistent with the opinion of all Wriston et al. (1996: 36) and the research conducted by Arigirs (1992) and Sjoblom (1998). Wriston et al. (1996: 36) states that in order to improve the quality of report and the results of audit report for the benefit of principal must have the organization management, board of directors, as well as internal auditors support. The findings Arigirs (1992) demonstrated the ability of management / supervisor selecting accounting policies have positive influence on report quality. Arigirs (1992) emphasizes the power of leadership in decision making accounting policies for the quality of report. Sjoblom research results (1998) indicate that one of management decision-making tools is financial statement information. Therefore, it has the duty of management to maintain the report quality.

c. Effectiveness of Internal Control Influence on Quality of Report

The results show that the effectiveness internal control has positive influence on the quality of report on work units for provincial and district / city in West Sulawesi province. Thus, Hypothesis 3 is supported as empirically proven. The significance of the findings of this study indicate that there is a relationship between the effectiveness of internal control and he quality report on the unit of local government employment in West Sulawesi Province. These results prove that the implementation of effective internal control is the key to success in improving the quality of report. The more effective internal control will impact the increased quality report of local government. The findings of this study indicate that the internal control system has fulfilled its function in terms of improving the quality of report that is reflected in the financial management accountability through quality of report (Regulation No. 13 of 2006 Article 313 point 1). This is consistent with the statement of May (1993: 60) that there are three objectives of internal control are: operations, financial reports, and laws and regulations. The purpose of internal control in accordance with the definition proposed by COSO in "The Internal Control Frame work". The definition is the internal control as a process designed to provide reasonable assurance of achieving the three objectives, namely: (1) the reliability of the quality of report, (2) compliance with applicable laws and regulations, and (3) the effectiveness and efficiency of operations. The goal according to the results of research Verlun et al., (2011). The results suggest that the application of the rules will improve the quality of accounting. The application of the rules is part of the implementation of good internal control. Thus if well implemented internal control within the organization will produce quality of report. The findings of this study also support the results of Gafurov's dissertation (2009). They found that the implementation of internal control over financial statements is essential. This finding was supported by Iatridis research, G (2010) who stated that the application of financial statements standards will improve the quality of report. In addition, the findings are consistent with research conducted by D'Aquila (1998: 472-478). Research results show
has a positive relation to company financial information statements. The findings above seeks to strengthen the presence of internal control to be held simultaneously in all government organizations in Indonesia. Not something that is not possible. Components of internal control can only exist in the core values in every area in Indonesia. All components must oversee the implementation of Government Regulation No. 60 Year 2008 on SPIP. To do this, it is not easy and requires a long time, according to the Bugis phrase "Lele buluh tellele abiasan". The expression can be interpreted buluh (hair) can change color but it is very difficult habit. Implement something new, it may be easy, if it is also initiated by new personnel, however, be not easy when the execution was carried out on a change. Feeling comfortable (safe comfort zone) that have so far, should be replaced with a complex internal control principles. In it contains elements of accountability, no corruption, effective, efficient, regulatory compliance and other principles of good governance. Change is a necessity for anyone who is not willing to change. It can start with a simple thing to create a conducive environment control in their respective work environment. Conducive working environment will be the foundation or umbrella for the implementation of other elements of internal control (Konrath: 2002 and Arens et al: 2011). It is simple but it gives a great benefit if you want a change. This is consistent with the Bugis expression that "Baicu tta mitu na wedding, narekko battoani masussani". The expression can be interpreted that to implement something good would be easier if it starts from childhood or earlier. It can be also understood that it will be easier to overcome the problems when it still simple and yet complex than if the problem has grown into a major. Thus, the question arises, is it still that internal control just become library collection or just a reference in any implementation of the tasks of government officials? The answer is returned to the government administration itself.

d. Management Influence on the Quality of Report Through The effectiveness of Internal Control

The results show that the management positively effect on the quality report through internal control effectiveness in the local government work units in West Sulawesi Province. Thus, hypothesis 4 empirically supported as proven. The significance of the findings of this study indicate that the ability of the management leadership of local government employment unit in West Sulawesi Province has been applied to both internal control effectiveness to produce financial report quality. That is, the ability of management which is mediated by the implementation of effective control will be very influential in the implementation of governance. It will also have an impact on both good or poor quality of report. This finding is reasonable because the management is very familiar with the capabilities based management control. Thus theoretically and empirically accelerate the process of improving the quality of report. Accumulation of effective internal control that accelerated through the application of management functions are well provide opportunities management improve the quality of report.

The findings of this study reinforce the research conducted by McMullen et al. (1996). Research results indicate that the relationship between management and the quality of report is significant.
for the company that issued the report of internal control. This happens because the management follow up weaknesses in internal control that the results lead to the improvement of report quality. The research findings indicate that through effective internal control helps leaders manage the organization efficiently and effectively to produce quality report. Leaders have a limited ability to control all activities of the organization, especially in the presence of broad scope and complex in government organizations. This caused the leaders delegate some of its authority to the system or the people who are responsible for overseeing and managing the organization operations. One system that can assist management in controlling the activities of the organization is an effective internal control. Effective internal control can guarantee the report quality can be used by the user in decision making. This is consistent with the statement of the Global Reporting Initiative (2006: 16). According to it, the information in quality of report must be proven accuracy and thoroughness of the content (quality) by stakeholders (management and internal auditors). This can be achieved by good if internal control is effective. Effective internal control will generate quality of report that will convince users in decision making. This means that management must perform its functions streamline internal controls for financial reporting quality produce. Furthermore, the quality of report through an effective internal control will provide a guarantee of the quality of work organization / government as a whole. The work of organization / good governance, especially in the area of financial management to meet the principles of good governance and avoid lawsuits administrative, civil, and criminal. Thus the ability of management to execute its functions streamline internal control will further improve the quality of financial reporting. The more quality presentation of information, the better the quality of report for decision-making (Mardiasmo, 2002: 146). The results of this study support the notion of Wriston et al., (1996: 36) and COSO (2009). Wriston et al., (1996: 36) states that the improvement of financial information quality is the responsibility of management, board of directors, and internal auditors, so it must have the support of all parties. COSO (2009) suggested a definition of internal control. The definition is the internal control is a process that is influenced by the board of directors, management, internal auditors, and other personnel. The goal for the achievement of the objectives of internal control, namely the reliability of financial reporting, compliance with laws and regulations, the effectiveness and operational efficiency. The interesting thing from this research is that each dimension forming ability of management to influence report quality through internal control effectiveness in general recapitulation of the respondents have a high value. It is proved that these results confirm the commander theory of Golbderg (Burrows, 2003: 122). Commander theory focuses attention to the authorities who have the authority to exercise effective control over the management of resources mandated and accountable. In this study the use of management control is an effective internal control and account for them in the form of the quality of report. Thus the more qualified financial information if the leadership of local government in carrying out its functions streamline internal control. To that end, the leadership of the local government organizations should use good management skills and trying to streamline internal control to produce more optimal quality of report. The results are consistent with the theory of information usability (decision - usefulness theory) system approach proposed by Chambers in the form of "Blueprint for theory accounting" (Staubus, 2003: 164). The theory states that there should be a system that controls or guarantee the presentation of a good
information, so that it can be used by management in decision making. From these statements contained meaning that the management in presenting quality information requires the system to ensure decision-making. The system referred in this research is the internal control. The results of this study demonstrated management ability is mediated by an effective system of internal control can affect report quality. Thus the results of this study support the usefulness of information theory by using a systems approach.

e. Effectiveness of Internal Control Influence on the Quality of Report In Information Technology Moderation

The results show that the information technology moderation variable does not affect the effectiveness of internal control relation with the quality of report on local government work units in West Sulawesi Province. Thus, hypothesis 5 is not supported because it is empirically proven. The significance of the findings of this study indicate the unit of information technology in government work unit area of West Sulawesi province was not applied properly in effecting internal control to produce quality of report. Variable does not moderate the relation of information technology internal control effectiveness with report quality on local government employment units in West Sulawesi Province. This means that information technology has not contributed to the internal control effectiveness relationship with the quality of report on local government work units in West Sulawesi Province. The results of this study prove that there are other moderating variables that affect effectiveness of internal control relation with the quality of report. These results can be seen from effectiveness influence coefficient on internal control of report quality with small information technology moderation is equal to 0.038 (3.8 %). This means that there are 96.2 % of other variables that affect the quality of report, including that done by Dumitras (2011), Al Matarneh G.F (2011), Dumitras (2011) stated that the opinion is based on an objective examination of supporting the achievement of maximum effect on report quality. The results of this study do not support the research of Milani, KW (1975). Milani stated that information technology will streamline the internal control and ultimately improve financial reporting quality. Thus the management and the internal auditor has no obligation to develop and take advantage of advances in information technology to streamline internal control and produce quality financial report in the Provincial Government of West Sulawesi.

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5. CONCLUSION AND RECOMMENDATION

Based on the analysis result, the conclusion show that Management has positive influence on the effectiveness of internal control. These results indicate that management is the key to success in effecting internal control. This means that an increase in internal control effectiveness requires the commitment of the leadership to improve the ability and quality of services. Internal controls
positive effect on the quality of report. In another case management only affect the quality of report if through the effectiveness of internal control and if without going through the internal control it has no effect. This means that management can only improve report quality if it is supported by internal control effectiveness. Information technology moderation variable does not affect the effectiveness of internal control relation with the quality of report. That means information technology has not moderate or no contribution to internal control effectiveness relation with the quality of report.

Several recommendations are as follow: (1) Improved management capabilities by requiring all civil servants who assumed office must have required competence as having good management capabilities give the example to the employee or his followers, (2) Increased use of information technology to provide infra-structure of information technology facilities and provide training to staff regarding the utilization of information technology, (3) It needs further research. The goal, reveal more details of variables that affect the quality of report and the effectiveness of internal control as stated below: Examining other factors such as organizational commitment, moral support, organizational culture, organizational characteristics, political, demographic area, legislation, and others and The study focused on all sides. Research can be done on the user side, authors and supervisors of quality of report. The sides include local governments, politicians, communities, investors, creditors, media, professional organizations, and so forth.

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