

ABSTRACT

This study aims to examine the financial statements with the value of information in the case study is the district of Banjarnegara. Independent variables in this study consists of three variables: the competence of human resources, utilization of information technology and internal control systems. The dependent variable in this study are the reliability and timeliness.

This research is a quantitative research using primary data were taken directly from the source. The object of this research that all work units (SKPD) in the district of Banjarnegara numbering 65. The respondents in this study is one of financial management officer at each of these institutions. This study uses a questionnaire which uses a scale of 1-5 likert.

The results showed that the capacity of human resources has no significant effect on the dependent variable: reliability and timeliness of financial reporting information. Not significantly influential human resource capacity in the district of Banjarnegara because many parts of the financial management still lacks capacity in the field of accounting. While the use of information technology and internal control system has a significant and positive effect on the dependent variable: reliability and timeliness of financial reporting information. Influential utilization of information technology and internal control system significantly due to information technology in the district Banjarnegara is good and the strong control on every working units (SKPD). However, overall the human resource capacity, utilization of information technology, and internal control system together have a significant and positive effect on the dependent variable, namely the reliability and timeliness of the information value of financial statements.

Keywords: Financial reports, the value of information.