



# The Effect Of Individual Character, Organizational Character, And Legal Environment On The Quality Of Financial Statements Of Public Hospital C – Type In The Bengkulu City

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**Abstract:** This research aims to find how the effect of individual character, organizational character, and legal environment on the quality of financial statement. This research respondents are involved in the financial statement reporting who are of Public Hospital C-Type in the Bengkulu City. The Hypotheses test in this research is using the Multiple Linear regression. The results of these test are all variable influences the Quality Of Financial Statements. The Hypotheses shown positive significant on all variable toward Quality Of Financial Statements.



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**Keywords:** Individual Character, Organizational Character, Legal Environment, Quality of Financial Statements

## Introduction

Government financial reports can meet the desired quality must have four characters, namely relevant, reliable, comparable and understandable as normative prerequisites that need to be embodied in accounting information so that it can fulfil its purpose (Djalil, 2014). Whether the quality of financial statements is good or not is certainly related to the individuals and organisations that make financial statements. The low quality of financial statement information provides opportunities for irregularities and errors in the financial sector. In this study, individual character uses the concept of House, (1997), namely: Locus of control, willingness to accept influence (authoritarianism), abilities and organisational character using the concept of Ma'ud (2004), namely: Rewards, opportunities to develop abilities, and the learning process. While the legal environment uses the research concept of Hai (2015), namely: Complete audit standards, compatibility audit standards, and strict liability sanctions.

Meanwhile, the quality of financial statements based on Government Regulation Number 71 of 2010 concerning Government Accounting Standards, namely: Relevant, reliable, comparable and understandable. The importance of this research is considering that financial statements are one of the important things for hospital management to make a decision. The phenomenon at the Bhayangkara Polda Bengkulu Hospital is the occurrence of cash fraud, this certainly has an impact on the quality of financial reports at the Bhayangkara Polda Bengkulu Hospital (<http://bengkuluekprees.com>, 2017). This means that the quality of financial reports at the Bhayangkara Polda Bengkulu Hospital has an indication that it is not reliable because the financial statements presented have not been honest and have not been free from material errors.

The phenomenon of cash misappropriation at the Bhayangkara Polda Bengkulu Hospital is certainly an indication that employees have an individual character that is not honest and is more concerned with individual interests than the organisation and violations of applicable rules. This is in accordance with the stewardship theory which explains that the management situation is not motivated by individual goals but rather aimed at the target of their main results for the benefit of the organisation (Donaldson 1989 and Davis. 1991). This explains that employees who prepare financial statements prioritise the interests of the organisation rather than individual interests. Donaldson (1989) in stewardship theory explains the philosophical assumptions regarding human nature that humans are trustworthy, responsible, and humans place individuals with integrity. This explains that the legal environment can actively seek to control organisational behaviour. If individual character, organisational character, and legal environment are good, it will certainly be able to improve the quality of financial statements.

This finding, of course, relates to individual character, organisational character, legal environment, and the quality of the financial statements of the Bengkulu Police Bhayangkara Hospital. Therefore, the authors are interested in conducting research on the Effect of Individual Character, Organisational Character, and Legal Environment on the Quality of Financial Statements of Type C Government Hospitals in Bengkulu City. This research is a development of research by Nurul (2018) and Hai (2015). In Nurul's research (2018) using independent variables of human resource competence, information technology and accountability, and the dependent variable of the quality of regional financial reports and the moderating variable of the internal control system.

While the current study uses independent variables of individual character, organisational character, and legal environment as well as the dependent variable on the quality of financial statements. Suggestions from Nurul's research (2018) to add independent variables, namely individual character and organisational character variables. Then Hai's research (2015) used the independent variable legal environment and the dependent variable on the quality of financial statements. While the current study uses the independent variables of individual character, organisational character and legal environment, and the dependent variable on the quality of financial statements.

## Methodology

### Sampling Method

The population in this study were all employees of Type C Government Hospitals in Bengkulu City who were involved in financial reports. The sample taken was all employees of Type C Government Hospitals in Bengkulu City using a census. The population and sample in this study were 48 people. Of the 48 samples or questionnaires that have been distributed, all are returned and filled in completely. The questionnaire in this study was partly waiting and partly taken a few days later, because there were respondents who were not in place.

### Data Analysis Tools

In testing the hypothesis in this study using multiple linear regression tests. The mathematical equation stating the relationship between the independent variable and the dependent variable in this study is written as follows:

$$KLK = \beta_1 KI_1 + \beta_2 KO_2 + \beta_3 LE_3$$

Description:

Y = Quality of Financial Statements (KLK)

b1 = X1 Variable Coefficient

b2 = X2 Variable Coefficient

b3 = X3 Variable Coefficient

X1 = Individual Character (KI)

X2 = Organisation Character (KO)

X3 = Legal Environment (LE)

In seeing the effect of each independent variable on the dependent variable and the amount of influence produced, multiple linear regression test results were analysed. The analysis of the test results consists of three, namely: (1) model feasibility test (F test results), (2) analysis of the results of the coefficient of determination test (R<sup>2</sup>), and (3) analysis of the results of the t test (hypothesis testing). The description of the analysis of the regression test results is as follows.

### F Statistical Test (Model Feasibility Test)

The model feasibility test in this study is to analyse the F statistical test on the output of the regression analysis results. According to Ghozali (2012) the F statistical test basically shows whether all the independent variables included in the model have a joint influence on the dependent variable. The criteria used in this study are if the  $\alpha$  value or significance value shows a value of less than 0.05, then the model used is feasible and the independent variables jointly affect the dependent variable.

### Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination (R<sup>2</sup>) analysis is used to explain the amount of influence given by the independent variable on the dependent variable. The coefficient of determination is interpreted as (R<sup>2</sup> × 100%) the variation of the dependent variable is influenced by the independent variable, while the rest (100%-R<sup>2</sup> × 100%) is influenced by other factors outside the model. This is in accordance with the opinion of Ghozali (2012)

which states that the coefficient of determination ( $R^2$ ) essentially measures how far the model's ability to explain the dependent variable. The coefficient of determination ( $R^2$ ) is seen from the Adjusted R Square value.

### Analysis of t test results

The t statistical test basically shows the effect of one independent variable individually by explaining the variation in the dependent variable (Ghozali, 2012). The t test can be done by looking at the significance probability value and the t value of each variable contained in the output of the regression results using SPSS version 24. If the hypothesis of each independent variable is accepted if the significance or p value  $< 0.05$ , otherwise if each independent variable is not significant or p value  $> 0.05$ , the research hypothesis is rejected (Ghozali, 2012). To see the direction of positive and negative effects, it can be seen from the Standardised Coefficients Beta.

## Result and Discussion

### Description of Research Variables

General description of the research object used as a sample. Explanation of data through descriptive statistics is expected to provide an initial picture of the problem being studied. Descriptive statistics focus on maximum, minimum, mean, and standard deviation values.

**Table 1 Descriptive Statistics of Variables**

Variables	N	Theoretical Range			Actual Range			Std. Deviation
		Min	Max	Mean	Min	Max	Mean	
Quality of Financial Reports	48	16	80	56	54.00	70.00	60.52	3.31
Individual Character	48	18	90	63	61.00	76.00	65.68	3.01
Organizational Character	48	6	30	18	18.00	26.00	21.64	1.71
Legal Environment	48	7	35	21	24.00	35.00	27.79	2.01

Source: Research Results 2019

Table above shows that the value of the financial report quality variable for all respondents with an actual average ( *mean* ) of 60.52, while the theoretical average value ( *mean* ) is 56, because the actual average is higher than the theoretical average, it can be concluded that the quality of the financial report of the Bengkulu City Type C Government Hospital is already qualified. The standard deviation shows the size of the data variation against the *mean* , (the distance between the average and *the mean* ). The standard deviation for the quality of the financial report is 3.31. This means that the data variance is relatively smaller because the standard deviation is smaller than *the mean*. The individual character variable for all respondents with an actual average ( *mean* ) of 65.68, while the theoretical average value ( *mean* ) of 63, because the actual average is higher than

the theoretical average, it can be concluded that the individual character of the employees of the Bengkulu City Type C Government Hospital is already good.

The standard deviation shows the size of the data variation against *the mean*, (the distance between the average and *the mean*). The standard deviation for individual character is 3.01. This means that the data variance is relatively smaller because the standard deviation is smaller than *the mean*. In the organizational character variable for all respondents with an actual average (*mean*) of 21.64, while the theoretical average value (*mean*) is 18, because the actual average is higher than the theoretical average, it can be concluded that the organizational character of the Bengkulu City Type C Government Hospital is good. The standard deviation shows the size of the data variation against *the mean*, (the distance between the average and *the mean*). The standard deviation for organizational character is 1.71.

This means that the data variance is relatively smaller because the standard deviation is smaller than *the mean*. The *Legal Environment* variable for all respondents with an actual average (*mean*) of 27.79, while the theoretical average value (*mean*) of 21, because the actual average is higher than the theoretical average, it can be concluded that *the Legal Environment* at the Bengkulu City Type C Government Hospital has been implemented well. The standard deviation shows the size of the data variation against *the mean*, (the distance between the average and *the mean*). The standard deviation for *Legal Environment* is 2.01. This means that the data variance is relatively smaller because the standard deviation is smaller than *the mean*.

### **Description of Financial Report Quality**

The description of the quality of financial reports of Type C Government Hospitals in Bengkulu City with an average value of 3.85. This means that the quality of financial reports of Type C Government Hospitals in Bengkulu City is in the good category because it is in the range of 3.67 -4.48. From table 4.8 above, we can also see that the variable of financial report quality with a relevant dimension where statement no. 3 has the highest average value of 4.48 regarding information in the financial reports of Type C government hospitals in Bengkulu City that can be used as a tool to predict future events (*predictive value*), so the financial reports of Type C Government Hospitals in Bengkulu City can be used as a tool to predict future events, while the dimension can be understood with statement no. 15 has the smallest average value of 3.56 regarding information generated from the financial reports of Type C Government Hospitals in Bengkulu City presented in forms and terms that are adjusted to the limits of understanding of users.

### **Individual Character Description**

The description of the individual character of employees of Type C Government Hospital in Bengkulu City with an average value of 3.65. This means that the individual character possessed by employees of Type C Government Hospital in Bengkulu City is in the good category because it is in the range of 3.44 -3.96. From table 4.9 above, we can also see that the individual character variable with the ability dimension of statement no. 18

has the highest average value of 3.96 regarding employees of Type C Government Hospital in Bengkulu City being able to operate equipment related to the completion of the Financial Report of Type C Government Hospital in Bengkulu City, this indicates that employees of Type C Government Hospital in Bengkulu City have good individual character, where employees are able to operate equipment related to the completion of the financial report of Type C Government Hospital in Bengkulu City, while the ability dimension with statement no. 15 has the smallest average value of 3.44 regarding employees having the ability to complete the financial report of Type C Government Hospital in Bengkulu City working according to their expertise without the help of others.

### **Organization Character Description**

The description of the organizational character of the Type C Government Hospital in Bengkulu City with an average value of 3.61. This means that the organizational character of the employees of the Type C Government Hospital in Bengkulu City is in the good category because it is in the range of 3.33 -3.88. From table 4.10 above, we can also see that the organizational character variable with the dimension of giving rewards statement no. 1 has the highest average value of 3.88 regarding additional income/incentives at the Type C Government Hospital in Bengkulu City is a motivation for employees to complete financial reports properly, while the dimension of the learning process statement no. 6 has the lowest average of 3.33 regarding the type of programmed and continuous training in preparing financial reports. In the future, it is hoped that the Type C Government Hospital in Bengkulu City will hold more programmed and continuous training in preparing financial reports for employees.

### **Legal Environment Description**

*The legal environment* description of Type C Government Hospital in Bengkulu City with an average value of 3.97. This means that *the legal environment* of Type C Government Hospital in Bengkulu City is in the good category because it is in the range of 3.65 -4.17 . From table 4.11 above, we can also see that the legal environment variable with the standard audit system dimension of statement compatibility number 4 has the highest average value of 4.17 regarding the Financial Report of Type C Government Hospital in Bengkulu City has been audited by an internal auditor, while the one with the lowest average value with the complete standard audit system dimension is statement number 2 regarding Type C Government Hospital in Bengkulu City has used the standard consulting services

### **Hypothesis Testing**

The results of testing the hypothesis of the influence of individual character, organizational character, and *legal environment* on the quality of financial reports are described as follows :



**Table 2 Hypothesis Testing Results**

Variables	Coefficient	t-count	Sig	Results
Individual Character	0.142	2,644	0.011	Accepted
Organizational Character	0.252	2,370	0.022	Accepted
<i>Legal Environment</i>	0.212	2.176	0.035	Accepted
<i>R Square</i>	0.291			
<i>Adjust R<sup>2</sup></i>	0.243			
<i>F</i>	6,028			
<i>Sig</i>	0.002			

## Discussion

### Individual Characteristics on the Quality of Financial Reports of Type C Government Hospitals in Bengkulu City

The results of the study indicate that individual character influences the quality of financial reports of Type C Government Hospitals in Bengkulu City because the sig value is  $0.011 < 0.05$ . The individual character variable has a positive influence of 0.142 on the financial report quality variable. This means that if the individual character variable increases, the quality of the financial report will also increase in line with the increase in individual character.

This means that the previous hypothesis formulation is accepted. This shows that the individual character of the employees of the Type C government hospital in Bengkulu City is good, where hospital employees are able to complete financial reports well and on time because they already have the ability to operate equipment or software related to the completion of financial reports, where financial reports can later be used as a tool to predict future events. If employees already have good individual characters including *locus of control*, willingness to accept influence, and ability, then the quality of the financial reports produced will also be good. *Stewardship* theory explains based on philosophical assumptions about human nature that humans can be trusted, are responsible, and place individuals with integrity, so if an employee already has these characteristics, the quality of the financial reports produced will be good.

The findings of this study are in line with the findings of Astuti (2016) that the internal *locus of control factor* of the individual character dimension influences the ethics of financial report compilers. Research by Harlinda (2016), Nurul (2018), and Subrata, (2018) is also in line with the findings in this study, in their research found that human resources influence the quality of financial report information. Financial reporting fraud is one form of unethical behavior (Bestari, 2016). According to Honggowati in Nathania (2013) said that the factor that influences *audit judgment* is *authoritarianism*. Meanwhile, House (1971)

in the Path-Goal theory that he developed explained that subordinates with a high level of *authoritarianism* tend to respond to a *directive* leadership style, while subordinates with a low level of *authoritarianism* tend to choose a participative leadership style.

The findings of this study are in line with the opinion of Reiss and Mitra (2008) who explained that the individual character of the person preparing the financial report is one of the determinants of ethical behavior and individual character is an internal factor that drives behavior and is proven to be significant as a factor in predicting a person's ethical behavior. The findings of this study are not in line with the findings of Cote, et al (2013) who found that not all individual characteristics found in previous studies influence the choice of financial reports and specifically, the characteristics of external *locus of control*, idealism, consequentialism, and Machiavellian were found to influence the choice of ethical reporting.

### **Organizational Characteristics on the Quality of Financial Reports of Type C Government Hospitals in Bengkulu City**

The results of the study indicate that organizational character has an effect on the quality of financial reports of Type C Government Hospitals in Bengkulu City because the sig value is  $0.030 < 0.05$ . In the organizational character variable, it has a positive effect of 0.279 on the financial report quality variable. This means that if the organizational character increases, the quality of financial reports will also increase in line with the increase in organizational character. This means that the previous hypothesis formulation is accepted. This shows that the organizational character of the Type C government hospital in Bengkulu City is good, where the employees of the Type C government hospital in Bengkulu City have received allowances in completing financial reports according to their workload, the hospital has provided the applications needed to complete financial reports, then a training program has been held related to the preparation of financial reports, with a good organizational character will affect the quality of the financial reports produced, so that financial reports can later be used as a tool to predict future events According to Donaldson (1989) in the *stewardship theory* based on philosophical assumptions about human nature that humans can be trusted, responsible, and humans place individuals with integrity.

The implications of the *stewardship theory* for this study, can explain the existence of the government as an institution that can be trusted to act in accordance with the public interest by carrying out its duties and functions properly, making financial accountability entrusted to it, so that economic goals, public services can be achieved optimally. The findings of this study are in line with Harlinda's (2016) research that organizational character influences the quality of local government financial report information. According to Roviyantie, (2011) that the quality of information that is important to be accommodated in financial reports is the ease of being immediately understood by users. Users are assumed to have adequate knowledge of economic and business activities, accounting and the willingness to study information with reasonable diligence.



Meanwhile, Hanaffi (2017) stated that regional government financial reports containing regional financial information can be used as a basis for consideration in making economic, social and political decisions. Arsyati (2010) said that the purpose of regional government financial reporting is to present information that is useful for decision making, a public accountability tool, and to provide information used to evaluate organizational performance. The information in financial reports must be relevant to meet the objectives of government financial reports, but cannot fully meet these objectives. Additional information, including *non-* financial reports, may be reported together with the financial statements to provide a more comprehensive picture of a reporting entity's activities during a period. It is hoped that LKPD can present useful information for users in assessing accountability and making decisions for both social and political economic decisions.

### ***Legal Environment* to Quality of Financial Reports of Type C Government Hospitals in Bengkulu City**

The results of the study indicate that *the legal environment* has an effect on the quality of financial reports of Type C Government Hospitals in Bengkulu City because the sig value is  $0.04230 < 0.05$ . In the *legal environment variable*, it has a positive effect of 0.262 on the quality of financial reports. This means that if *the legal environment* increases, the quality of financial reports will also increase in line with the increase in organizational character. This means that the previous hypothesis formulation is accepted. This shows that *the legal environment* of the Type C government hospital in Bengkulu City is good, where it has been audited both internally and externally, in addition to the strict sanctions given if the financial report is not presented honestly, so that the financial report can later be used as a tool to predict future events Hai's (2015) research study which found that legal environment factors *influence* audit quality in the preparation of financial reports.

The findings of this study are in line with Madhani's research (2016) that the legal and regulatory environment for corporate governance and internal corporate governance are not substitutes. Rather, they complement each other because strong corporate governance at the country level strengthens the effectiveness of internal governance at the firm level, enhancing the effects of internal corporate governance. The research findings of Isthika et al. (2014) explain that the low quality of reports can be caused by the failure to implement a financial accounting information system or a lack of understanding of accounting by the preparers of the financial reports themselves or a lack of competence in the human resources they have and the role of internal audit which is still weak. According to Nordiawan (2006) stated that there is an influence between SAP on the quality of local government financial reports, namely, SAP is applied in the scope of government, both in the central government and in its departments as well as in local governments and their agencies.

Government financial reports for general purposes also have predictive and prospective capabilities in predicting the amount of resources needed for ongoing operations. SAP is a requirement that has legal force in efforts to improve the quality of

local government financial reports. Furthermore, according to Yuliani, (2010) that SAP has legal force in efforts to improve the quality of government financial reports in Indonesia. The quality of financial reports is the presentation of financial reports that have criteria including: compliance with SAP, adequate disclosure, compliance with laws and regulations, and the effectiveness of the internal control system. Meanwhile, Defitri's research (2018) found that the regional financial accounting system has a significant effect on the quality of regional government financial reports, and research Harlinda (2016) stated that understanding accounting has an impact on the quality of information in regional government financial reports, and Djanegara's (2017) research found that follow-up improvements to weaknesses in accounting and reporting controls had a positive impact on the quality of LKPD.

## Conclusion

Based on the results of the research and discussion that has been carried out, the following conclusions can be drawn: (1) character has a positive effect on the quality of financial reports of Type C Government Hospitals in Bengkulu City. If the individual character variable increases, the quality of financial reports will also increase in line with the increase in individual character. (2) character has a positive effect on the quality of financial reports of Type C Government Hospitals in Bengkulu City. If the organizational character increases, the quality of financial reports will also increase in line with the increase in organizational character. (3) *The legal environment* has a positive effect on the quality of financial reports of Type C Government Hospitals in Bengkulu City because if *the legal environment* improves, the quality of financial reports will also improve in line with the improvement in *the legal environment*.

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