

SUMMARY

This thesis was entitled “The Effect of Human Resource Ability, the Utilization of Information Technology, and Monitoring on Information Value of Financial Report (An Empirical Study at SKPD Purbalingga Regency)”. The aims of this research were to know and to analyze: (1) the effect of educational background on information value of financial report, (2) the effect of accounting expertise on information value of financial report, (3) the effect of the utilization of information technology on information value of financial report, and (4) the effect of monitoring on information value of financial report.

The hypotheses of this research were: (1) Educational background of accounting had effect on information value of financial report; (2) Accounting expertise had effect on information value of financial report; (3) The utilization of information technology had effect on information value of financial report; and (4) Monitoring had effect on information value of financial report.

Based on the analysis result and discussion, it can be concluded that: (1) Educational background had positive and significant effect on information value of financial report; (2) accounting expertise had positive and significant effect on information value of financial report; (3) the utilization of information technology had positive and significant effect on information value of financial report; and (4) monitoring had positive and significant effect on information value of financial report.

Based on the conclusion of the research, the implication can be made as follow: educational background of accounting is very significant in the accomplishment of a good information value of financial report. Therefore, a new policy, which determines the positioning of new employees based on their education background, should be made. The employee’s expertise on accounting should be improved by providing accounting training and education scholarship either Diploma Program, Strata 1, Accounting Profession, and Master Degree. The employees should increase their ability on the mastery of information technology that has been provided in the workplace. To improve the mastery of information technology, the employees need special training about accounting software. Monitoring on the implementation of employees’ duty in compiling financial statement should be improved and carried out continuously and routinely, especially dealing with incidental audit and the issue of financial information required for compiling financial report.