V. CONCLUSION AND IMPLICATION

A. Conclusion

Based on the result of the analysis and discussion in this research, the researcher draws the following conclusions:

1. Educational background of accounting has positive and significant effect on the information value of financial report.

2. Accounting expertise has positive and significant effect on the information value of financial report.

3. Utilization of information technology has positive and significant effect on the information value of financial report.

4. Monitoring has positive and significant effect on the information value of financial report.

B. Implication

Based on the conclusions above, here are the implications of this research:

1. Educational background of accounting is very important for the achievement of a good information value of financial report. Therefore, a new policy that determines the placement of employees based on their educational background is required.

2. Accounting expertise mastered by the employees should be improved by providing accounting training and education scholarship such as Diploma,

Bachelor Degree of Accounting, Accounting Profession, Master Degree of Accounting (S2).

3. The employees need to improve their capability on mastering information technology that has been provided in the work place. They can join training about accounting software in order to improve their mastery on information technology.

4. Monitoring on the implementation of employees' duty in composing financial statement should be improved and carried out continuously and regularly especially incidental checking and giving financial information required in composing financial statement.

C. Limitation

1. The object of the research was limited on the SKPD in one regency only; Purbalingga Regency. Therefore, the result cannot be generalized. The upcoming research is expected to extend the scope of the research sample.

2. Indicators for accounting background is not completely divided into two categories: accounting and non-accounting. Therefore, further researchers is expected to split the accounting background indicators into accounting and non accounting entirely.

3. Based on the model of the research, the independent variable could only clarify the dependent variable (42,1%), meanwhile the rest of the variable (57,9%) was determined by other variables that were not included in this research. The next research is expected to add other contextual variables

that may have effect on the information value of financial report. Percentage is seen from the determination coefficient (Adjusted R^2 = 0,421).