

A Look at How Regional Financial Accounting, Government Internal Control, and IT Affect Financial Statement Quality

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ABSTRACT

This correlational study aims to explain the impact of the Regional Financial Accounting System (SAKD), the Government Internal Control System (SPIP), and the Use of Information Technology on the Quality of Regional Financial Reports at the Regional Apparatus Organization of Papua Province. The sampling technique is a Saturated sample of 67 respondents who perform duties as general treasurer/assistant/assistant, regional financial report system operator, or financial report verification section. According to the findings of this investigation, the regional financial accounting system needed to be implemented optimally. Supposedly, the implementation of the regional financial accounting system facilitates the achievement of quality regional financial management by local administrations. Implementing the regional accounting system has not optimally contributed to producing high-quality regional financial reports. The effectiveness of the government's internal control system can influence the quality of local government financial reports by continuously applying critical processes to actions and activities carried out by leaders and all employees to provide sufficient assurance of achieving organizational goals through effective and efficient workouts. Utilizing information technology in the OPD environment of the Papua Provincial Government has enhanced the role of information technology in improving the integrity of Local Government Financial Statements.

Keywords:

Regional Financial Accounting System, Government Internal Control System, Information Technology and Quality of Financial Statements.

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1. Introduction

Publicly accountable financial statements are highly dependent on the financial management practices of government agencies (Mardsemo, 2018; Rahim et al., 2021; Tete et al., 2022). The quality of financial statements will enhance the character of financial statement information. Government Regulation 71 of 2010 stipulates that financial statements must adhere to Government Accounting Standards. Financial statements are deemed high quality if the input they contain is readily comprehensible, meets the decision-making needs of users, is free of misleading notions and material errors, and is reliable enough to permit comparisons with prior periods.

The Minister of Finance disclosed that the implementation of financial administration in Papua and West Papua Provinces has failed, despite Papua Province's financial statements receiving an Unqualified Opinion (WTP). From 2014 to 2018, however, 51.7% of districts/cities continued to receive governance-related disclaimers and negative opinions. Financial administration in Papua Province still lags behind that of other regions, so the province must still catch up. One area that requires improvement is financial governance, particularly the low compliance with the APBD implementation. The Papua provincial government has not complied with the APBD for the Papua region in the past three years. Fauzia, Kompas.com (2021).

Papua Province scored 34% on the Corruption Eradication Commission's (KPK) monitoring scale, the second-lowest score in regional financial administration. West Papua received the lowest score of 31%. Thus, West Papua ranks lowest with a score of 31%, followed by Papua with a score of 34%. The province with the highest score was DKI Jakarta, with 91 percent, whereas the regulatory void in the other two provinces indicates weak financial governance. Papua New Guinea has yet to implement four of thirteen Special Regional Regulations (Perdapus) and five of eighteen Provincial Regulations (Perda). Consequently, surveillance and evaluation must be strengthened. The State Financial Accounting Agency (BAKN) of the Republic of Indonesia then determined, based on the results of the review of the implementation of DPR 2020, that Papua Province is dependent on Special Autonomy Funds and Additional Infrastructure Funds, which contributed 64.50 percent to the total regional original income (PAD) in Fiscal Year 2018. dpr.co.id (2020).

Based on the described phenomena, this study is intriguing for multiple reasons. First, implementing financial administration in Papua Province could have been more optimal, particularly regarding APBD submission compliance. This indicates a problem in local government financial governance that requires further investigation to identify the factors contributing to the problem and develop solutions for improved financial governance. Second, according to the KPK's monitoring center, the province of Papua New Guinea has one of the lowest

ratings of financial governance in Indonesia. This indicates a problem that requires significant consideration. This research can provide a more in-depth comprehension of the factors that led to the low evaluation and identify ways to improve it.

2. Literature Review

Under Law No. 33/2004 on Financial Balance between the Central and Local Governments, local governments may exercise their authority. Consequently, a centralized mechanism for regional financial management is required. According to Statement of Financial Accounting Standards No. 1 (Indonesian Accounting Association, 2015), financial statements are a "structured presentation" of an entity's financial position and performance. This is consistent with the Financial Statements of the Local Government. By disclosing the financial position, budget execution, cash flow, and financial performance of the reporting entity, financial statements help users make and evaluate resource allocation decisions. Providing decision-makers with actionable information is fundamental to government financial reporting. In addition to reporting on the past and present, financial statements also facilitate future planning by disclosing data that can be used to estimate future resources and hazards associated with ongoing operations. You can use financial statements to determine whether or not you comply with the law, compare actual results with projections, evaluate the efficiency and productivity of your business, and more.

Several criteria outlined in Government Regulation No. 71 of 2010 on the Regional Financial Accounting System (SAKD) are applied to determine the veracity of financial statements. These characteristics consist of appropriateness, dependability, comparability, and clarity. Manually or electronically, SAPP procedures span from data collection to reporting on the Central Government's financial condition and financial operations. To account for the implementation of the APBD by Permendagri No. 59 of 2007, SAPD must perform manual and automated financial collection, recording, summarization, and reporting. SAPP has the State General Treasurer Accounting System (SA-BUN) and the Agency Accounting System (SAI) for accounting system development. SAPD consists of the Regional Financial Management Officer Accounting System (SA-PPKD), comparable to SA-BUN in the central government, and the Regional Work Unit Accounting System (SA-SKPD), similar to SAI in the central government. In addition, the local government accounting system is governed by Permendagri No. 64 of 2013 regarding the Application of Accrual-Based SAP.

The objective of internal control in government agencies is to assure operational effectiveness and efficiency, protection of assets, the accuracy of financial reporting, and adherence to laws. Internal controls impact the integrity of financial statements by ensuring that

the acquisition, recording, and reporting of financial data are accurate, reliable, and under generally accepted accounting principles. Robust internal controls prevent financial data presentation errors, fraud, and other irregularities. SPIP is a framework or set of guidelines the government provides to assure the accountability and transparency of regional financial management (Sanawiya & Sonjaya, 2015). SPIP consists of procedures, plans, methodologies, and policies for internal control effectiveness. SPIP directs how local financial management should be conducted in financial reporting, including an accurate, quick, and compliant process.

By utilizing information technology, financial data collection, processing, and reporting can be accomplished more efficiently, precisely, and unified. Information technology can facilitate public access to information about the fiscal health of local governments and promote transparency in the presentation of financial data.

Here we describe the research hypothesis in this study:

H1: Regional Financial Accounting System has a significant effect on the Quality of Financial Statements.

H2: Government Internal Control System has a significant effect on the Quality of Financial Statements.

H3: Information Technology Utilization has a significant effect on the Quality of Financial Statements.

3. Method, Data, and Analysis

This descriptive study tests hypotheses about cause-and-effect relationships between various factors (Sugiyono, 2013). We use the quantitative methodology to analyze the relationship between the quality of local government financial reports and three factors: the Regional Financial Accounting System (SAKD), the Government Internal Control System (SPIP), and information technology.

This study focuses on financial management and accountability in the form of local government financial reports, with a population consisting of State Civil Apparatus (ASN) in 35 Regional Apparatus Organizations (OPD) within the Papua Provincial Government. Seventy civil servants from OPDs of Papua Province were included in this study, with two employees from each of the 35 OPDs as respondents. Employees whom acteThe study population constituted employees' natural treasurers, assistant treasurers, regional financial reporting system operators, and financial report verification sections; constituted the song was used to collect data from the total population of OPDs in Papua Province, including 70 participants. All population members were included in the sample when using the saturated sampling method.

The measurement of variables in this study was carried out using the Likert scale or score (value). The Likert scale is a scale used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena (Sugiyono, 2015). The score given to the respondent's answer is score 5 (SS = Strongly Agree), score 4 (S = Agree), score 3 (KS = Less Agree), score 2 (TS = Disagree), and score 1 (STS = Strongly Disagree). The data that has been collected will be analyzed through eight stages of testing. The first stage is to conduct a descriptive statistical test; the second is a validity test; the third is a reliability test; the fourth is a normality test; the fifth is a multicollinearity test; the sixth is a heteroscedasticity test. The seventh stage is to test all hypotheses proposed in this study, which will be proven through partial tests (t-tests), simultaneous tests, and coefficient of determination tests.

4. Result and Discussion

4.1. Result

The first stage in analyzing the data in the study we conducted was to conduct a descriptive analysis of the research to help us describe, analyze, and understand the data we had collected before conducting further analysis, namely analyzing the four hypotheses we had previously built.

The analysis results for the regional financial accounting system variable show that the average value is 3.5630 with a standard deviation of 0.08156. The Government Internal Control System shows an average value of 3.6373 with a standard deviation of 0.05674. The utilization of information technology shows that the average value is 3.7281 with a standard deviation of 0.07620; the dependent variable shows that the average value of the quality of financial statements is 3.7352 with a standard deviation of 0.08240. **The second stage** is to look at the validity of the research data. All variables that we use in this study show that all question items from the research variables have a product-moment correlation value or the calculated r-value is greater than the critical value of the r table or $R_{Count} > R_{Table}$ with $\alpha = 0.05$ or 5% and the Corrected Item-Total Correlation of each indicator > 0.2423 , it is concluded that all research statements are valid. **The third stage** is to look at the results of the research reliability test. All research variables we use have a Cronbach's Alpha value > 0.60 ; this shows that the statements in this questionnaire are reliable because they have a Cronbach's Alpha value greater than 0.60, Sugiono (2017).

Table 2. Reliability Test Results

Variable	No Item	Cronbach's Alpha
Regional Financial Accounting System	11	0,805
Government Internal Control System	10	0,627
Information Technology Utilization	8	0,628
Financial Statement quality	8	0,748

Source: Data Processing 2022

The fourth stage is to look at the results of the data normality test. As shown in figures 1 and 2; shows that the data is usually distributed, and the regression model is feasible to use in this study where the Normal P-P Plot graph shows that the points spread around the diagonal line and the distribution follows the direction of the diagonal line so that it fulfills the assumption of normality.

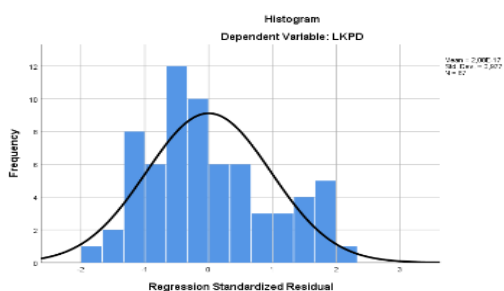


Figure 1. Normality Histogram

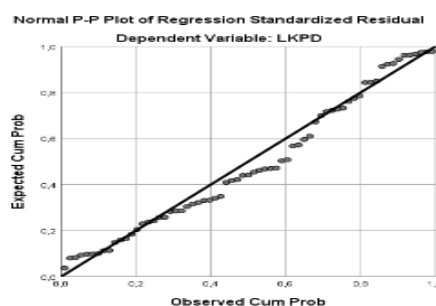


Figure 2. Normal Regression Plot

Sumber: SPSS Output (Diolah tahun 2022)

Table 3. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Regional Financial Accounting System	,694	1,442
Government Internal Control System	,668	1,497
Information Technology Utilization	,529	1,889

Source: Data Processing 2022

The fifth stage is to look at the multicollinearity test results. The tolerance value of the regional financial accounting system is 0.694; the government internal control system is 0.668, and the utilization of information technology is 0.524, where the tolerance level of each variable is more significant than 0.10 while the VIF value of the application of the government accounting system A Look at How Regional Financial Accounting, Government Internal...

is 1.442, the government internal control system is 1.497, the utilization of information technology is 1.889, so it can be concluded that there is no multicollinearity in the independent variables. The sixth stage is to see the results of the heteroscedasticity test by observing the scatterplot image. The results of the scatterplot graph show there is no clear pattern, and it looks like the dots spread above and below zero on the Y axis of each independent variable so that it does not contain symptoms of heteroscedasticity. If there is a random or scattered pattern, heteroscedasticity does not occur.

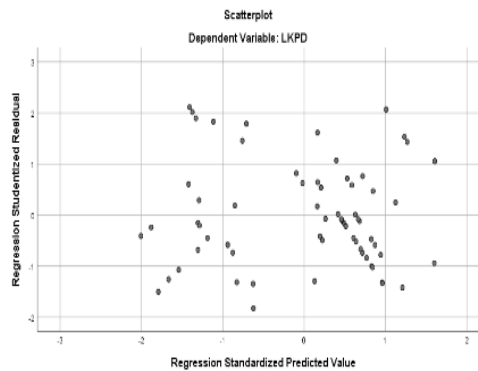


Figure 3. Heteroscedasticity Test Results

In Figure 3, the scatterplot graph shows that the data points spread above and below the number 0 on the Y axis. This indicates that there is no heteroscedasticity in the regression model. The seventh stage is to conduct multiple regression analysis to measure the strength of the relationship between variables or more and show the direction of the relationship between the dependent variable and the independent variable.

Table 4. Hypothesis Test Results

Variabel	Unstandardized Coefficients		T hitung	Sig
	(B)	Standar error		
(Constant)	,418	,238	1,757	,084
Regional Financial Accounting System	,011	,058	,193	,848
Government Internal Control System	,706	,050	14,238	,000
Information Technology Utilization	,191	,071	2,704	,009

Source: Data Processing 2022

From table 4, the equation model is obtained as follows:

$$Y = 0.418 + 0.011X_1 + 0.706X_2 + 0.191X_3 + e,$$

A Look at How Regional Financial Accounting, Government Internal...

The constant value of 0.418 shows a positive direction; this implies that the quality of regional financial reports within the OPD of the Papua Province local government increases by 0.418 units or by 41.8% without being influenced by the variables of regional financial accounting system implementation, government internal control system, and information technology utilization. The regression coefficient value of the regional financial accounting system variable of 0.011 has a positive direction, meaning that if the application of the regional financial accounting system increases by one unit, it will have an impact on increasing the quality of regional financial reports of the OPD of the Papua Province local government by 0.011 units or 1.1% if the other variables remain. The regression coefficient value of the government internal control system variable of 0.706 has a positive direction, meaning that if the government internal control system (SPIP) increases by one unit, it will have an impact on improving the quality of regional financial reports of the OPD of the Papua Province local government by 0.706 units or 70.6% assuming that the value of other variables remains the same. The regression coefficient value of the information technology utilization variable of 0.191 has a positive direction, meaning that if the information technology utilization variable increases by one unit, it will have an impact on increasing the quality of regional financial reports within the OPD of the Papua Province local government by 0.191 units or 19.1% assuming that the other variables remain.

Referring to Table 4, the results of testing the first hypothesis show that the regional financial accounting system variable does not affect the quality of the financial statements of the OPD of the Papua Province local government. The results of testing the second hypothesis show that the government's internal control system variable affects the quality of the financial statements of the OPD of the local government of Papua Province. The results of testing the third hypothesis show that the information technology utilization variable affects the quality of the financial statements of the OPD of the local government of Papua Province. We also found that simultaneously the three variables we used had a significant effect on the quality of financial reports of OPDs of the local government of Papua Province.

The last stage of testing we did was to test the coefficient of determination. The results of the analysis show that the Adjusted R^2 value is 0.851; this indicates that the percentage contribution of the influence of the independent variables of the regional financial accounting system, the government internal control system, and the utilization of information technology on the dependent variable on the quality of regional financial reports. The dependent variable on the quality of financial reports of the OPD of the Papua Province local government of 85.1%, While the remaining 14.9% is influenced by other variables that are not included in this research model,

such as Government apparatus competence, work environment, work facilities, compensation, Financial Reporting Timeliness, and other variables.

4.2 Discussion

The findings of the first hypothesis test indicate that applying the regional financial accounting system does not influence the quality of local government financial reports in the OPD of Papua Province. This demonstrates that the application of the regional financial accounting system has yet to be optimally implemented; the application of the regional financial accounting system should make it simpler for local governments to implement quality regional financial management. The results of this study indicate, however, that the deployment of the regional financial accounting system has yet to contribute optimally to producing high-quality regional financial reports. According to the research findings, each OPD within the local government of Papua Province must continue to enhance the capacity of the finance division's apparatus to comprehend the regional financial accounting system. Following Government Regulation No. 71 of 2010 about Indonesian Government Accounting Standards, government financial reports must be presented following the Regional Financial Accounting System. Financial reports can provide relevant, dependable, and comparable information. The regional financial accounting system is required to prepare accounting reports for implementing the APBD in the form of financial reports that include, at a minimum, the Budget Realization Report, Balance Sheet, Cash Flow Statement, and Notes to Financial Statements.

The results of verifying the second hypothesis indicate that the quality of regional financial reports on OPDs within the local government of Papua Province is affected by the government's internal control system. In this study, the only variable that significantly affects the accuracy of financial reports on OPDs within the local government of Papua Province is the government's internal control system. Following the hypothesis that the internal control system influences the quality of financial reports, a solid internal control system can influence the presentation of high-quality financial reports. With a strong internal control system, local governments are better able to produce reliable and high-quality financial reports. Standard Operating Procedures (SOP) are one of the measures taken to implement definite government administration and prevent various irregularities. Per Permenpan No. 21 of 2008, SOP is a series of standardized written instructions about various administrative procedures. According to PP No. 60 of 2008, the Government Internal Control System (SPIP) is defined as an integral process of continuous actions and activities carried out by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities. According to Rai (2008), the internal control system is a policy and procedure devised to provide management with sufficient assurance that the organization's goals and objectives are met. Application of PP No. 60 of 2008

to all employees of government agencies constitutes implementing the government's internal control system. Local government financial reports are moderately impacted by the efficiency of the government's internal control system. This demonstrates that the efficacy of the government's internal control system can affect the quality of financial reports produced by local governments. This study's findings indicate that the role of internal government control has a positive and statistically significant relationship with the integrity of the Papua Province OPD Local Government Financial Statements.

The results of testing the third hypothesis show that the utilization of information technology has been running optimally to influence efforts to improve the quality of regional financial reports. Utilization of information technology, including computer technology and communication technology, in regional financial management will improve the processing of transactions and other data, accuracy in calculations, and preparation of reports and produce financial reports timelier. Information technology will significantly help speed up managing financial transaction data and presenting financial reports. It can avoid errors in posting from book documents, journals, and ledgers to become a complete financial report following statutory regulations on local government financial management.

The results of testing the third hypothesis show that the use of information technology significantly affects the quality of Government Financial Statements on OPDs within the local government of Papua Province. This shows that the utilization of information technology used in the OPD environment of the Papua Provincial Government can increase effectiveness, answer information needs, improve performance, and improve the efficiency of government officials in doing their work so that each OPD can complete and produce good quality Local Government Financial Statements. This shows that local governments have optimized the role of information technology in improving the quality of Local Government Financial Reports in a better direction. The use of technology also helps agencies to carry out tasks easily and quickly. The availability of information technology for government agencies makes costs in data processing and supports the presentation of reliable financial reporting.

5. Conclusion and Suggestion

Based on our findings, the regional financial accounting system needed to be optimally implemented. Supposedly, the implementation of the regional financial accounting system facilitates the achievement of quality regional financial management by local administrations. Implementing the regional accounting system has yet to optimally contribute to producing high-quality regional financial reports. The effectiveness of the government's internal control system can influence the quality of local government financial reports by continuously applying critical

processes to actions and activities carried out by leaders and all employees to provide sufficient assurance of achieving organizational goals through effective and efficient activities. Utilizing information technology in the OPD environment of the Papua Provincial Government has enhanced the function of information technology in enhancing the quality of Local Government Financial Reports.

Referring to the findings of this study, we recommend that local governments adopt a holistic approach that includes the implementation of regional financial accounting systems, the improvement of effective internal control systems, and the utilization of good information technology. Increasing employee competence, collaborating with related parties, and remaining compliant with applicable accounting standards can enhance the quality of local government financial reports.

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