

Accountability for system of reporting and disclosure statements for Non-Government Organizations in Indonesia

by Yuesti Et Al

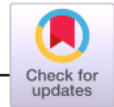
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Management information systems and the quality of financial statements in local government

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Accountability and transparency of public institutions at both central and local levels is a phenomena which is a major issue these days. The demand for a form of providing information and on government financial activities and performance to the public is a form of accountability and transparency. This study aims to determine the effect of the adoption of Government Accounting Standards, Utilization of SIMDA, and Obedience to Regulations on the Quality of Financial Statements. The study population is the financial part of each OPD and the Regional Financial Board in the Regional Government Organization of Tabanan Regency with the research sample being the head, head of the field, and Tabanan Regency Regional Financial Board staff. The data analysis method used is multiple linear regression. The results showed that Government Accounting Standards (SAP) had a positive effect on the quality of financial statements. SIMDA has a positive effect on the quality of financial statements, and regulations and regulations have a positive effect on the quality of financial statements.

1 | INTRODUCTION

The current reform era provides opportunities for changes in the national development paradigm. This paradigm shift was realized among others through the regional autonomy policy set out in Law No. 32 of 2004 concerning regional government. According to Government Regulation No. 71 of 2010, the meaning of financial statements is structured reports about the financial position and transactions carried out by a reporting entity. In preparing the financial statements, of course there are standards that govern the preparation of good and correct government financial statements called Government Accounting Standards. SAP is the accounting principles established in preparing and presenting the Government's financial statements system (Akhmad, Mustanir, & Ramadhan, 2017; Armel, Nasir, & Safitri, 2017; Diani, 2014; Evi Cahyani & Setiawina, 2016; Fikri, Inapty, & Martiningsih, 2015; Herawati, 2014; Inapty & Martiningsih, 2016; Kumorotomo & Margono, 2011; Nurillah & Muid, 2014; Sudiaranti, Ulupui, & Budiasih, 2015; Susanto, 2007; Usman, 2016). Based on SAP, it is expected that local government financial reports have been presented in a relevant and reliable manner so that they can be used as a basis for decision making (Bastian, 2010), (Mardiasmo, 2002) (Mahsun, 2013).

In addition to SAP in the management of regional finances that must be considered, things that must also be considered are the Regional Management Information System used by the Regional Government in supporting the preparation of Regional Government Financial Reports (Fernanda, 2014).

Regional Management Information System is an integrated application that is used as a tool for governments local that are used to improve the effectiveness of the implementation of various regulations in the field of regional financial management based on the principles of efficiency, economics, effective, transparent, accountable, and auditable. In Government Regulation Number 58 Year 2005 also states in the general principle of regional financial management that regional finance is managed in an orderly, obedient to the legislation, efficient, economical, effective, transparent, and responsible by paying attention to the principles of fairness, propriety, and benefits to society. With the laws and regulations, governing the preparation of financial statements that have an influence on the performance of a Regional Apparatus Organization is expected to be able to increase the accountability of an OPD (Bastian, 2010; Dhika, 2014; Mahsun, 2013; Mardiasmo, 2002).

Based on the above explanation, researchers are interested in conducting research with the title "Analysis of the Effects of the

Application of Government Accounting Standards, Utilization of Regional Management Information Systems, and Compliance with Legislation on the Quality of Regional Government Financial Statements."

2 | LITERATURE REVIEW

2.1 | Agency theory

Theory is a theory that describes the agency *relationship* with the entity owner (*principal*) in the form of giving authority to the *agent* to make the best decision, while the agent performs services for and on behalf of the *principal* (Jensen & Meckling, 1976). Agency theory has occurred in the public sector, especially the central government and regional governments. Agency problems are caused by differences in interests between the regional government (*agent*) and the central government (*principal*). The central government has an interest in getting quality financial reports from local governments as a form of local government accountability for the authority given by the central government in decision making. The quality of financial statements is measured based on four normative requirements of a financial statement according to Government Regulation No. 71 of 2010 which is relevant, reliable, comparable, and can be understood (Fernanda, 2014).

2.2 | Government accounting standards

A conceptual theoretical framework which forms the basis of the implementation of its techniques, this conceptual basic framework consists of standards and practices that have been accepted by the public because of their usefulness and logic. The standard is called an accounting standard, in Indonesia applies Indonesian accounting principles and then changed to Financial Accounting Standards (SAK) and then become Statement of Accounting Standards (PSAK) (Dhika, 2014). Financial Accounting Standards (SAK) is a framework in the procedure of making financial reports so that there is uniformity in the presentation of financial statements. Based on Government Regulation Number 71 of 2010 article 1 paragraph 8 concerning Government Accounting Standards, accrual-based SAP is SAP that recognizes revenue, expenses, assets, debt, and equity in accrual-based financial reporting, as well as recognizing revenue, spending and financing in reporting on budget implementation based on the basis set in the APBD (Fernanda, 2014; Tanjung, 2012).

2.3 | Regional management information system (SIMDA)

According to Kumorotomo and Margono (2011), management information system is a system created to carry out data processing that will be utilized by an organization. More Kumorotomo and

Margono (2011) explain that the elements that represent an information system in general are input (input), processing (*processing*), and output (output).

SIMDA finance is an application for me help local governments in financial management. SIMDA is an effort in order to meet the information needs quickly, accurately, completely, accurately, and integrated, to support the process of government administration, community service, and facilitate public participation and dialogue in policy formulation. The regional management information system application is an integrated computer application program and can assist local government administration processes from the provincial, district/city level, to the district and subdistrict level (BPKP, 2018).

2.4 | Laws and regulations

The regulations have been comprehensively summarized several statutory provisions governing State/Regional Financial Management such as Law Number 17 Year 2003 concerning State Finance, Law Number 1 Year 2004 concerning State Treasury, Law Number 15 Year 2004 concerning the Audit of Management and Responsibility of State Finances. Law Number 17 of 2003 concerning State Finance. In Law Number 17 of 2003 concerning State Finance. In addition, other regulations governing the management of state money, namely the Republic of Indonesia government regulation number 71 of 2010 concerning government accounting standards governing the management of state money so that there is uniformity in the preparation of reports.

2.5 | Framework for thinking

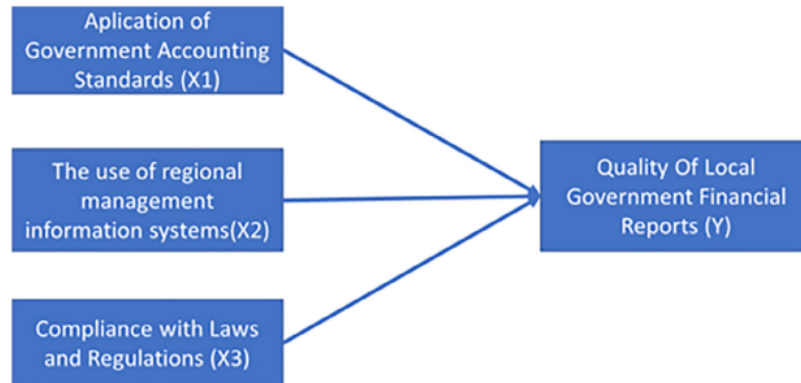
Based on the explanations that have been presented previously, the framework can be illustrated in Figure 1 as follows:

2.6 | Hypotheses development

2.6.1 | Government accounting standards application and the quality of regional government financial statements

According to Mahsun (2009), Government Accounting Standards (SAP) are accounting principles established in preparing and presenting government financial reports. Thus, SAP is a legal requirement in an effort to improve the quality of government financial reports in Indonesia. The existence of SAP as a basic principle and reference for the preparation of Local Government Financial Reports (LKPD) is expected to produce quality financial reports that are financial statements that are transparent, accountable, and useful for users of the general public and especially for the government in making future policies. The previous research that conducted research on the application of the regional government accounting system (SAPD), showed that the application of the regional government accounting system,

FIGURE 1 Framework for thinking.
Source: Researcher Thought
Results (2019)



financial accountability, and obedience of laws and regulations affected the system performance accountability (Akhmad et al., 2017; Armel et al., 2017; Diani, 2014; Evi Cahyani & Setiawina, 2016; Fikri et al., 2015; Herawati, 2014; Inapty & Martiningsih, 2016; Kumorotomo & Margono, 2011; Nurillah & Muid, 2014; Sudiaranti et al., 2015; Susanto, 2007; Usman, 2016). The results of this research are the application of the accounting system of local government has a positive effect on performance accountability of government agencies.

H1 Application of accounting standards the government has a positive effect on the quality of the financial statements of the Regional Government.

2.6.2 | Regional management information system and quality of the regional government's financial statements

SIMDA is one of the efforts in order to meet the needs of information quickly, precisely, completely, accurately, and integrated, to support the process of government administration, community service, and facilitate public participation and dialogue in policy formulation.

Accounting information systems improve individual performance in producing quality financial reports. In line with this statement, the use of SIMDA will be able to encourage the production of quality local government financial reports, this is because SIMDA is designed to be able to assist in the process of preparing financial statements. This will also affect the timeliness in completing financial statements. The results of research conducted by the system (Akhmad et al., 2017; Armel et al., 2017; Diani, 2014; Evi Cahyani & Setiawina, 2016; Fikri et al., 2015; Herawati, 2014; Inapty & Martiningsih, 2016; Kumorotomo & Margono, 2011; Nurillah & Muid, 2014; Sudiaranti et al., 2015; Susanto, 2007; Usman, 2016) show that the implementation of SIMDA affects the quality of local government financial reports, this means that if the Regional Management Information System (SIMDA) can be implemented properly and correctly, it will be able to produce a quality report of local government finances that have good quality.

H2 The use of regional management information systems has a positive effect on the quality of local government financial reports.

2.6.3 | Compliance with legislation and quality of regional government financial statements

In preparing financial statements, the government must meet the minimum requirements specified in government accounting standards. This is because accounting standards contain principles that support the presentation of relevant, reliable, comparable, and understandable government financial information so as to produce good financial reports. System research results (Akhmad et al., 2017; Armel et al., 2017; Diani, 2014; Evi Cahyani & Setiawina, 2016; Fikri et al., 2015; Herawati, 2014; Inapty & Martiningsih, 2016; Kumorotomo & Margono, 2011; Nurillah & Muid, 2014; Sudiaranti et al., 2015; Susanto, 2007; Usman, 2016) provide an illustration that the application of financial accountability and compliance with laws and regulations has a positive effect on the accountability of the performance of government agencies.

H3 Compliance with laws and regulations has a positive effect on the quality of local government financial reports.

3 | RESEARCH METHODOLOGY

This research was conducted in the Regional Government of Tabanan Regency which covers all Local Government Organizations in Tabanan Regency. The object of research used in this study is the application of government accounting standards, utilization of management information systems, and compliance with laws and regulations on the quality of local government financial reports. In this study, the analyzed variable is the dependent variable that is the variable that is influenced by other variables or variables that have changed due to the influence of the independent variable. In this study, the dependent variable is the quality of the financial statements of the Government of Tabanan Regency. The independent variable is the variable that affects the dependent variable. In this study, the independent variable is the application of government accounting standards, the

utilization of regional management information systems, and compliance with laws and regulations.

The source of data in this study was respondents, namely all employees listed in the financial management unit in the Tabanan Regency Government organization. The primary data needed in this study are a written questionnaire answer from the financial management unit in the Regional Government of Tabanan Regency. Secondary data are data that does not directly provide data to data collectors, such as through other people or through Sugiyono documents (2017). Secondary data in this study are the balance sheet, budget realization report (LRA), operational report (LO), and CALK, the number of government financial management employees and general description, history, organizational structure, and job descriptions from the Tabanan Regency Government.

The population in this study is the financial section of each OPD and the Regional Financial Board in the Tabanan District Government Organization. As for the sample in this study were the heads, heads of departments and staff of the Tabanan Regency Regional Financial Board totaling 102 respondents.

Data collection used in this study is to use a personal questionnaire. This technique gives the responsibility to the respondent to read and answer the questions raised by the researcher. Researchers can provide an explanation of the purpose of the survey and questions that are less understood by respondents and responses to the questionnaire can be directly collected by researchers after being filled in by respondents. To measure the opinions of respondents, a five-digit scale is used, namely 5 for strongly agree (SS) and 1 for strongly disagree (STS). Data analysis technique is a process of simplifying data into ones that are easy to read and interpret. The data analysis technique used in this research is multiple linear regression analysis.

4 | ANALYSIS AND RESULTS

4.1 | Test validity and reliability

Test validity. Testing of validity using the technique product moment at a significant level of 5%, based on the results of the validity analysis with the SPSS program can be seen all instruments is valid showed with sig value <.05. **Reliability test.** This test is used to determine the extent to which the results of a measurement can be trusted or can

be relied upon, whether the respondent can disclose data that are on the research variables. Reliability calculations using Cronbach's alpha analysis techniques with α are considered reliable if greater than .6. Based on result analysis can be seen that the variable government accounting standards, regional management information systems, laws and regulations, and the quality of financial statements of local governments each have a Cronbach's alpha value of more than .6. So in conclusion all the variables used in this study are reliable (reliable) and the research can be continued.

4.2 | Classical assumption

1. **Test normality test.** To see whether the data used in the study are normally distributed, a Kolmogorov-Smirnov nonparametric test can be used. Kolmogorov-Smirnov test results can be seen that a sig value of .374 means that the nonstandard residue has a sig value above .05. This means that all data are normally distributed.
2. **Multicollinearity test.** Collinearity (multicollinearity) is used to show the existence of a linear relationship between the independent variables in the regression model. Usually the correlation is near perfect or close to one between the independent variables. Multicollinearity test is done by looking at the variance inflation factor (VIF). The existence of perfect multicollinearity will result in a regression coefficient that cannot be determined and the standard deviation will be infinite. It shows that the results of the calculation of values tolerance indicate that all independent variables have a value of tolerance more than 10% (0.100). Likewise, the VIF values are all below 10. This means that in the regression model multicollinearity does not occur.
3. **Heteroscedasticity test.** Heteroscedasticity test shows that the variation of variables is not the same for all observations. This test can be analyzed through the Glejser test by regressing the absolute value of the residual as a dependent variable with the independent variable. If the independent variable is statistically significant affecting the dependent variable then there is an indication of heteroskedasticity. It can be seen that all independent variables have no significant effect on the dependent variable of the regression model used because the significance of each independent variable is more than the real level (α) of 5%. So it can be concluded that heteroskedasticity does not occur.

Coefficients ^a					
Model		Unstandardized coefficients		Standardized coefficients	
		B	SE	Beta	t
1	(Constant)	4.024	1.985		2.027
	GAS	0.226	0.073	0.372	3.082
	MIS	0.217	0.060	0.297	3.610
	LR	0.184	0.060	0.284	3.089

^aDependent variable: KLK.

TABLE 1 Multiple linear regression test results

TABLE 2 Hypothesis test (t test)

Coefficients ^a					
Model		Unstandardized coefficients		Standardized coefficients	Sig.
		B	SE	Beta	
1	(Constant)	4.024	1.985		2.027 .045
	GAS	0.226	0.073	0.372	3.082 .003
	MIS	0.217	0.060	0.297	3.610 .000
	LR	0.184	0.060	0.284	3.089 .003

Note: Processed data (2019).

^aDependent variable: KLK.

4.2.1 | Analysis of multiple linear regression

The effect of government accounting standards, regional management finalization systems, and legislation on the quality of local government financial statements can be known by multiple linear regression analysis as follows.

From the results of the regression analysis in Table 1, the regression equation can be arranged as follows:

$$Y = 4.024 + 0.226 \text{ GAS} + 0.217 \text{ MIS} + 0.184 \text{ LR}.$$

Based on the results of this equation, the pattern of influence can be explained government accounting standards, regional management information systems, and laws and regulations on the quality of local government financial reports as follows:

1. $a = 4.024$ means that if the government accounting standards, regional management information systems, and laws and regulations have not changed or remained, the magnitude of the quality of local government financial reports is 4.024.
2. $b_1 = 0.226$ means that if the government accounting standards go up by one unit and the regional management information system and legislation does not change, the quality of local government financial reports rises by 0.226. This means that any increase in government accounting standards can improve the quality of local government financial reports.
3. $b_2 = 0.217$ means that if the regional management information system rises by one unit and the government accounting standards and laws and regulations do not change, the quality of local government financial reports rises by 0.217. This means that any improvement in the regional management information system can improve the quality of local government financial reports.
4. $b_3 = 0.184$ means that if laws and regulations go up one unit and the government accounting standards and regional management information systems do not change, the quality of the financial statements of local governments rises by 0.184. This means that any increase in legislation can improve the quality of local government financial reports.

4.3 | Test feasibility model

1. *Coefficient determination.* This analysis aims to determine the variation/change in dividend policy explained by profitability variables and the ratio of activities together expressed in terms of percentages.
2. *t test.* The t test is the point to find out the significance of the influence of government accounting standards, regional management information systems, and partial legislation on the quality of local government financial reports. The results of hypothesis testing (t test) can be seen in the following Table 2.

Based on Table 2 it can be explained as follows.

- *Accounting standards and quality of regional government financial statements.* The results showed that the t value was 3.082 and sig .003 < .05, this means that at an error rate of 5%, government accounting standards had a positive effect on the quality of local government financial statements. It can be explained that the H1 studies accepted. Whereas H0 is rejected.
- *Regional management information systems and quality of regional government financial statements.* The results showed the t value of 3.610 and sig value of .00 < .05, this means that at an error rate of 5%, the regional management information system has a positive effect on the quality of local government financial reports. It can be explained that the H1 studies accepted. Whereas H0 is rejected.
- *Legislation and quality of regional government financial statements.* The results showed a t value of 3.089 and a sig value of .003 < .05, this means that at an error rate of 5%, laws and regulations have a positive effect on the quality of local government financial reports. It can be explained that the H1 studies accepted. Whereas H0 is rejected.

5 | DISCUSSION

Based on the results of the study showed that government accounting standards have a positive effect on the quality of local government financial reports. This means that the higher the government accounting

standards, the higher the quality of local government financial reports. Vice versa, the lower the government accounting standards, the lower the quality of local government financial reports. According to Mahsun (2013), Government Accounting Standards (SAP) are accounting principles established in preparing and presenting government financial reports. Thus, SAP is a legal requirement in an effort to improve the quality of government financial reports in Indonesia. The existence of SAP as a basic principle and reference for the preparation of Local Government Financial Reports (LKPD) is expected to produce quality financial reports that are financial reports that are transparent, accountable, and useful for users of the general public and especially for the government in making future policies. The results of this study support research conducted by the system (Akhmad et al., 2017; Armel et al., 2017; Diani, 2014; Evi Cahyani & Setiawina, 2016; Fikri et al., 2015; Herawati, 2014; Inapty & Martiningsih, 2016; Kumorotomo & Margono, 2011; Nurillah & Muid, 2014; Sudiaranti et al., 2015; Susanto, 2007; Usman, 2016).

Based on the results of the study, regional management information systems have a positive effect on the quality of local government financial reports. The results of this study mean that the higher the regional management information system, the higher the quality of local government financial reports. Vice versa, the lower the regional management information system, the lower the quality of local government financial reports. SIMDA is an effort in order to meet the needs of information quickly, accurately, completely, accurately, and integrated, to support the process of government administration, community service, and facilitate public participation and dialogue in policy formulation. The results of this study support research conducted by the system (Akhmad et al., 2017; Armel et al., 2017; Diani, 2014; Evi Cahyani & Setiawina, 2016; Fikri et al., 2015; Herawati, 2014; Inapty & Martiningsih, 2016; Kumorotomo & Margono, 2011; Nurillah & Muid, 2014; Sudiaranti et al., 2015; Susanto, 2007; Usman, 2016).

The results of the study of legislation have a positive effect on the quality of local government financial reports. The results of this study mean that the higher the government regulations, the higher the quality of local government financial reports. And vice versa, the weaker laws and regulations, the lower the quality of local government financial reports. In preparing financial statements, the government must meet the minimum requirements specified in government accounting standards. This is because accounting standards contain principles that support the presentation of relevant, reliable, comparable, and understandable government financial information so as to produce good financial reports. The results of this study support research conducted by the system (Akhmad et al., 2017; Armel et al., 2017; Diani, 2014; Evi Cahyani & Setiawina, 2016; Fikri et al., 2015; Herawati, 2014; Inapty & Martiningsih, 2016; Kumorotomo & Margono, 2011; Nurillah & Muid, 2014; Sudiaranti et al., 2015; Susanto, 2007; Usman, 2016).

5.1 | Limitations and future research directions

This research is inseparable from various limitations. These limitations are expected to be improved in further research. For instance, in this

study the authors only use OPD Regional Financial Institutions as an observation sample. For further research, it is recommended to expand the object of research. Second, this study only uses three variables, namely government accounting standards, SIMDA, and regulatory regulations in knowing their effects on the quality of financial statements. Future studies can add other variables that are considered to have a relationship to the quality of financial statements such as the performance of human resources.

6 | CONCLUSIONS

Based on the results of the analysis and discussion of the influence of government accounting standards, management information systems, and legislation on the quality of local government financial reports, the following conclusions can be drawn. First, government accounting standards have a positive effect on the quality of local government financial reports in the Regency Tabanan. The results showed the higher the government accounting standards, the higher the quality of local government financial reports. Second, the regional management information system has a positive effect on the quality of local government financial reports in Tabanan Regency. The results showed the higher the management information system, the higher the quality of local government financial reports. Third, legislation has a positive effect on the quality of local government financial reports in Tabanan Regency. The results showed that the higher the laws and regulations, the higher the quality of local government financial reports.

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Journal: Journal of Public Affairs

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