

GOVERNMENT ACCOUNTING STANDARD, HUMAN CAPACITY, INTERNAL CONTROL SYSTEM AND FINANCIAL SUPERVISION AS A QUALITY ANALYSIS OF GOVERNMENT FINANCIAL STATEMENTS

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Abstract

This study aims to analyze how much the commitment of local government officials is to support the quality of financial reports through the use of information technology (e-reporting use) to support the success of the Semarang city government in obtaining Unqualified Opinion (WTP). Based on the results of the BPK audit the last five years showed that the Semarang city government experienced significant growth. Even Semarang city government is the only local government that has been able to apply accrual accounting bases in Central Java Province.

The population in this study were all Regional Work Units (SKPD) in the Semarang City government as many as 50 SKPD. Samples were obtained using purposive sampling method. The sample obtained by 75 respondents from 15 SKPD in Semarang City Government for the analysis unit is the Head of SKPD and the Head of Finance & Accounting Section at the SKPD. To analyze and identify hypotheses, multiple regression analysis is used to determine the effect between variables.

Based on the results of multiple regression tests, the results show that the variables of Financial Accounting Standards, HR Capability, Internal Control Systems and Regional Financial Supervision have a significant positive effect on the quality of financial report performance, while moderating variables namely Organizational Commitment have no significant effect on the quality of financial statements

Keyword: *Government Accounting Standard, Government Apparatus Quality, Internal Control System, Regional Financial Supervision and Local Government Performance Report*

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Introduction

There are many parties who rely on financial information presented and published by local governments with different uses, so that the report presented must be quality. Financial reports are said to be quality if the financial statements presented meet the normative requirements that are relevant, reliable, comparable and can understood.

To be able to meet these qualitative characteristics, financial management in the local government cannot be separated from the role of employees who manage and carry out financial reporting. Therefore, employees who work in financial management must have good capacity in managing local government finances by utilizing information technology progress. Besides that, the accounting information contained in the financial statements of local governments must fulfill some qualitative characteristics as required in Government Regulation No. 24 of 2005 which was later revised by Government Regulation No. 71 of 2010 concerning Government Accounting Standards, namely: i) relevant, ii) reliably, iii) comparable, iv) understandable.

Government Accounting Standards (SAP) are regulated in Government Regulation No.71 of 2010, in lieu of accounting principles in the preparation and presentation of government financial statements in the form of Government Accounting Standards (PSAP). To produce quality financial information that matches the qualitative characteristics of the report finance in accordance with PP No. 71 of 2010, it is necessary to have a Government Internal Control System (SPIP).

The result of supervision on the quality of regional financial accountability in 2014 shows that there has been an increase in the quality of regional financial accountability to the Regional Government in Central Java Province. This is indicated, among others, by an increase in opinion of the Supreme Audit Board of the Republic of Indonesia (BPK RI) and improvement of cross sector program management indicators.

The results of financial reporting of regency / municipal governments in Central Java in 2016 have shown progress with significant improvements over previous years, so the result of the assessment by BPK still gives WTP Opinion (Unqualified). In 2015 there are 12 local governments receiving WTP and 24 WDP in LKPD FY 2014. Then in 2016 for the Local Government Finance Report (LKPD) FY 2015, 21 local governments have WTP and 15 WDP recorded. "While in 2016 there were 31 who received PAPs and four local governments received WDP. According to BPK's efforts to encourage the implementation of

actual-based accounting is to improve intense communication with stakeholders, support the LKPD, and the preparation and implementation of an effective LKPD audit.

Based on the phenomenon can be stated that the government's financial statements have met the criteria of reliability and timeliness. Given the reliability and timeliness of financial statement information is a manifestation of the accountability of public financial management and in accordance with Government Regulation No. 24 of 2005 which are two important elements of information value related to decision-making of various parties. Suwardjono, 2005, reliability is the ability of information to provide confidence that the information is true or valid. While timeliness is the availability of information for decision makers when needed before the information loses power to influence the decision.

The first thing that affects the quality of government financial reports is the quality of human resources. According Wahyono (2004: 12) in generating a valuable information (reliability), here involves two main elements of information generated and the resources that produce it. Human resources as users of the system are required to have a sufficient level of accounting expertise or at least have the will to continue learning and hone skills in accounting.

Nowadays the government is gradually moving away from single entry accounting system into double entry because single entry can't provide comprehensive information and reflect the real performance. The accounting base applied changes from the cash basis to the accrual basis. The problem of applying the accounting basis is not just the technical problem of accounting, that is how to record transactions and present financial statements, but more important is how to determine accounting policy (accounting policy), accounting treatment for accounting, accounting choice, and design or analyze existing accounting systems. Policies for conducting such activities can't be undertaken by persons (employees) who have no knowledge in accounting (Forum Lecturer on Public Sector Accounting, 2006). Therefore needed competent human resources so as to produce quality financial statements and valuable information.

The second thing that may affect the reliability and timeliness of government financial reporting is the utilization of information technology. As we know that the total volume of the State / Regional Budget (APBN / D) from year to year shows a remarkable increase. From the accounting side it shows that the volume of government financial transactions also shows an increasingly large quantity and increasingly complex and complex quality. Increasing volume of larger and more complex transactions must necessarily be followed by

improved government financial management capabilities. To that end, the Government and the Regional Government are obliged to develop and utilize the progress of information technology to improve the ability to manage local finances, and to distribute Regional Financial Information to public services. The obligation to utilize information technology by the Government and Regional Government shall be regulated in Government Regulation no. 56 of 2005 on Regional Financial Information System which is a substitute of the PP. 11 of 2001 on Regional Financial Information

This study aims to identify the effects of financial accounting standards, HR capabilities, Internal Control Systems and Regional Financial Supervision on the quality of financial statements.

Literature Review

Agency theory

Agency theory is the theoretical basis underlying the company's business practices over years. The theory is rooted from the synergy of economic theory, decision theory, sociology, and organizational theory. The main principle of this theory states that there is a working relationship between the parties giving authority (principal/investor) and a party receiving authority (agency/manager), in the form of cooperation contracts which is called as "*nexus of contract*" (Subaweh 2008).

Agency theory emerges as the presence of relationship between the agent and the principal. An Agent is contracted to perform a specific task for principal along with responsibility for a given task. A principal has obligation to reward a top agent for service given by the agent. The existence of difference interest between agent and principal causes the emergence of agency conflict. Both principal and agent want to have profit maximization and avoid risk (Belkaouli 2001).

The agency theory in the local government began to be applied, especially since the implementation of regional autonomy in 1999. The application of agency theory can be seen from two perspectives, i.e., the relationship between the executive and the legislative, and the legislative and the people; in which the implications can be in a positive thing such as efficiency, but more in the form of negative ones like behavior opportunistic (Subaweh 2008). This happens because the agent has more advantages on financial information than the principals, while the principal may utilize its personal interest (self-interest) by its power. Therefore, problems will arise when an executive agency tends to maximize his self-interest

which is started from budgeting, decision making process up to the present of financial statement only to show that their performance has been good, besides to secure the position in legislative and people view.

Agency theory also says that an agent typically has opportunist stance and tends to dislike risk (risk averse) (Safitri 2009). The responsibility shown by local government as the executive is not only a complete and reasonable presentation of financial statements, but also on how they are able to open up access to the financial statement users (stakeholders). The local government as agent would avoid risk in the form of stakeholder distrust on their performance. Therefore, the local government will strive to show that their performance has been good and accountable especially in financial management field.

Government acting as Agents (administration manager) should set specific strategies in order to provide the best service to the public as the principals. The principals absolutely want good performance result of the agents and it can be shown by the good quality of financial statements.

The Quality of Financial Statement

The Statement of Government Accounting Standards (PSAP) No.1 paragraph 9 as contained in Government Regulation No. 71 of 2010 on government Accounting standard states that the financial statement is a structured report of the financial position and transactions performed by a reporting entity. The general objective of financial statement is to provide information about the financial position, the realization of the budget, cash flow, and the financial performance of a reporting entity that is useful for users in formulating and evaluating decisions about the allocation of resources. Essentially, the government financial statement is the assertion of government management that provides information which is useful for decision-making and to demonstrate accountability of reporting entity for the resources entrusted to him.

The financial statements are primarily used to compare the realization revenues, expenditures, transfers, and financing of the budget has been set, assess the financial condition, evaluate the effectiveness and efficiency of the reporting entity, and help to determine the compliance of the legislation. According to Mardiasmo (2004), in general, the purpose and function of financial statements of the public sector are: 1) Compliance and stewardship; 2) Accountability and reporting retrospective; 3) Planning and authorization information; 4) viability; 5) public relations; and 6) Source facts and figures. Therefore, the

financial statements play an important role to fulfill government obligation to the public in a democratic society.

Mardiasmo (2004) describes that public accountability is the obligation of a fiduciary (*agent*) to provide accountability, serve, report, and disclose all activities and agenda to be reported to principal who has the right and authority to hold such accountability.

The Public accountability consists of two kinds, namely: (1) vertical accountability, and (2) horizontal accountability. Vertical accountability is the accountability for the management of fund to the higher authority, such as the accountability of work units (departments) to the local government, the accountability of local governments to the state government, and the state government to the Assembly. Horizontal accountability is the accountability to the general public. In the context of government organizations, public accountability is the provision of information and disclosure on the activities and financial performance of the government to the parties with an interest in the report. Government, both central and local, should become a subject of a conduit of information in order to fulfill the public rights (Mardiasmo 2004)

Hyphothesis Devolepment

Government Accounting Standards and Quality of Financial Accounts

Regional financial accounting system is more to a set of procedures that regulate all processes and activities that exist in the recording of regional finances, so that the regional financial accounting system can regulate all activities in regional financial recording, starting from the process of making, recording, reporting, to accountability, so the system Regional financial accounting can regulate how a regional finance becomes more structured, directed, quality and can be understood easily and can be accounted for. With Government Accounting Standards, it is expected that everything will run in a structured manner and in accordance with the applicable guidelines so that quality and accurate financial reports will be produced, especially financial statements whose existence is very important and needed for accountability. Therefore, with the Government Accounting Standards, the Government must implement and practice Government Accounting Standards as a guide in preparing and presenting quality financial reports in order to form a good governance.

This is in line with research conducted by Wati, Herawati and Ni Kadek Sinarwati (2014), finding that the application of government accounting standards has a significant influence on the quality of financial statements.

Based on the above, it can be formulated as follows:

H1: Government Accounting Standards have a significant positive effect on the quality of Financial Statements

Capacity of Human Resources and Quality of Financial Statements

Human resources are a person or individual who has the responsibility to carry out the task. The ability of human resources plays an important role in the process of preparing local government financial reports with quality reports. Human resources directly related to the system will be required to have sufficient accounting expertise or at least have the will to continue to learn and add expertise in the field of accounting. If human resources that carry out the accounting system do not have expertise in their fields, it will create obstacles in the process of carrying out the accounting function. The failure experienced by human resources in understanding and applying accounting knowledge will have an impact on the financial statements, such as the error of reports made with the standards set by the government, so that the quality becomes worse. This shows that the ability of good human resources will improve the quality of government financial reports produced.

The results of research that support the influence of human resource capacity on the quality of financial reports carried out by Yudianta & Erawati (2012) with the results of human resource capacity has a positive effect on the quality of accounting information. Yosefrinaldi (2013) found that human resource capacity has a significant positive effect on quality of local government financial statements. Ariesta (2013), the results of his research revealed that human resource capacity has a significant effect on reliability and timeliness. Delanno & Deviani (2013), the results of his research indicate that human resource capacity has a significant positive effect on the value of regional financial reporting. The better the capacity of human resources, the better the quality of local government financial reports. Based on the description above, the research hypothesis can be formulated as follows:

H2: Human resource capacity has a positive effect on the quality of Local Government Financial Reports

Government and Quality Internal Control System for Local Government Financial Reports

Internal control is an action of the leader and his staff to provide adequate assurance or confidence in the achievement of organizational goals through effective and efficient,

reliable, security of assets, and compliance with laws and regulations (Mahmudi, 2010). finance shows that the financial statements of local governments have not fulfilled the characteristics required, namely, reliability. Internal control is a way that can provide direction and oversee an organization's resources and have a role in preventing fraud or fraud and protecting organizational resources. According to Ariesta (2013), the results of the evaluation of the examination by the Financial Examination Agency (BPK) indicate that there are still Regional Government Financial Statements (LKPD) that obtain Unqualified opinions and require improvements in internal control in terms of the reliability of the information presented in the financial statements.

According to Yudianta & Erawati (2012) internal accounting controls have a positive effect on the quality of accounting information. This is supported by the results of Zuliarti's research (2012) that internal accounting controls have a significant positive effect on financial reporting reliability. Delanno & Deviani (2013), with results that Regional financial supervision has a significant positive effect on the value of regional financial reporting information. Yosefrinaldi's (2013) research found that the internal control system of the government has a positive effect on the quality of local government financial reports. Based on the description above, the research hypothesis can be formulated as follows:

H3: The government's internal control system has a positive effect on the quality of the Regional Government Financial Reports

Financial Supervision and Quality of Government Financial

Reports Financial supervision is one of the factors that influence financial reporting to be more reliable. Good financial supervision will be useful to determine whether there has been a deviation and it is also useful to take remedial actions to ensure that resources in local government have been used effectively and efficiently as possible in this case reflected in reliable financial reporting. Financial oversight is also directed to obtain adequate confidence in the effectiveness and efficiency of the organization, reliability of financial reporting, and compliance with regulations.

H4: Financial supervision has a significant influence on the reliability of local government financial reporting.

Research Method

Independent Variable

1. Human Resource Capacity (X1)

Human resources are a buffer to be able to achieve the goals of the organization. The ability of human resources in an organization or institution can be seen from the achievement of objectives and effectiveness and efficiency of performance that results in outcomes. Indicators of variable human resource capacity seen from Education, Responsibility, Training, and Experience. Variable Capacity of Human Resources is measured by Ariesta's research instrument (2013) which has been modified by the statement of the statement and adds several statements from the instrument used by Yosefrinaldi (2013). In this instrument measurement uses a likert scale with a score of 1 to 5. Scale 1 STS (Disagree), meaning that the capacity of human resources is very low. Scale 2 TS (Disagree), meaning that the capacity of human resources is low. Scale 3 N (Neutral), meaning that the capacity of human resources is sufficient. Scale 4 S (Agree), meaning the capacity of human resources is high. 5 SS scale (Strongly Agree), meaning that the capacity of human resources is very high.

2. Government Accounting Standards (X2)

The accounting standard is a guideline and foundation for the government, both the central government and regional governments in preparing and presenting government financial statements. The variable utilization of Government Accounting Standards is measured by Ariesta's research instrument (2013) which has been modified by the statement. In this instrument the measurement uses a likert scale with a score of 1 to 5. Scale 1 STS (Strongly Disagree), meaning that the Government Accounting Standards are very low. Scale 2 TS (Disagree), meaning low Government Accounting Standards. Scale 3 N (Neutral) this means that the Government Accounting Standards are sufficient. Scale 4 S (Agree), meaning high Government Accounting Standards. 5 SS Scale (Very Often), meaning that Government Accounting Standards are very high.

3. Government Internal Control System (X3)

Internal control is a process to provide direction and supervision and provide adequate assurance and assurance for the achievement of effective and efficient organizational goals and compliance with laws and regulations. Indicators of variable government internal control systems seen from the control environment, risk assessment, control activities, information and communication, and monitoring, which are based on

PP No. 60 of 2008. Variables of the government's internal control system are measured by Ariesta's research instrument (2013) which has been modified by the statement of the statement and adds several statements from the instruments used by Yosefrinaldi (2013).

In this instrument measurement uses a Likert scale with a score of 1 to 5. Scale 1 STS (Strongly Disagree), meaning that the government's internal control system is very low. Scale 2 TS (Disagree), meaning that the government's internal control system is low. Scale 3 N (Neutral), meaning that the government's internal control system is sufficient. Scale 4 S (Agree means high government internal control system. 5 SS scale (Strongly Agree), meaning that the government's internal control system is very high.

Dependent Variables

Quality of Local Government Financial Reports (Y)

Quality of Local Government Financial Statements, namely the ability of information presented in financial statements to be understood, and meet the needs of users in decision making, free from misleading understanding, material errors and reliable, so that the financial statements can be compared with previous periods. Variable quality of local government financial statements seen from the qualitative characteristics of financial statements based on PP No. 71 of 2010, namely: relevant, reliable, comparable and understandable. The variable quality of local government financial reporting is measured by Ariesta's research instrument (2013) which has been modified and adds several questions from the instruments used by Yosefrinaldi (2013).

In this instrument the measurement uses a Likert scale with a score of 1 to 5. Scale 1 STS (Strongly Disagree), meaning the quality of financial statements is very low. Scale 2 TS (Disagree), meaning that the quality of financial statements is low. Scale 3 N (Neutral), meaning that the quality of financial statements is sufficient. Scale 4 S (Agree), meaning the quality of financial statements is good. 5 SS scale (Strongly Agree), meaning that the quality of financial reports is very good.

Population and Sample

Population is a generalization area consisting of objects / subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions (Sugiyono, 2010). The population in this study were all financial management employees of

50 Regional Work Units (SKPD) Semarang City. While the selection of samples using purposive sampling method. With the criteria of respondents are employees who carry out financial management consisting of Financial Administration Officers (PPK), Implementing Officers Technical Activities (PPTK), Receiving Treasurer and Spending Treasurer.

Findings and Discussion

Semarang city government has 52 Regional Work Units (SKPD). From some of the SKPD we took samples based on predetermined criteria, so as many as 15 SKPD were selected as in table 1 below. Then the selected SKPD distributed questionnaires with 5 questionnaires each. So the number of respondents in this study was 75 respondents.

Following are the results of multiple linear regression calculations can be seen in the following table:

Table 1. MULTIPLE LINER REGRESSION

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	5.796	.683		8.484	.000
	SAP	.056	.014	.496	3.896	.000
	KSDM	.082	.027	.377	3.002	.004
	SPI	.325	.135	.280	2.407	.019
	PKD	.187	.093	.281	2.006	.049
a. Dependent Variable: KLK						

Statistical t test (t-Test) aims to determine the significant relationship of each independent variable to the dependent variable. Partial hypothesis testing is done by comparing the t_{count} value with the t_{table} value. The value of t table with $\alpha = 0.05$ and degree of freedom (db) = $n-k-1 = 75-2-1 = 72$ is 1.667.

1. Hypothesis Testing 1: Government Accounting Standards have a significant effect on the quality of regional financial reports

Testing of hypothesis 1 is done by comparing the value of t_{count} and t table. The hypothesis is accepted if $t_{count} > t_{table}$ and sig value $< \alpha 0.05$. The value of t table at $\alpha = 0.05$ is 1,667. For government accounting standard variables (X1) the t value is 6.008 and the sig value is 0.000. Thus it can be said that $t_{count} > t_{table}$, which is $3.896 > 1.667$ and a significance value of $0.000 < \alpha 0.05$. This shows that government accounting standards (X1)

have a significant and positive effect on the quality of local government financial reports. So the first hypothesis in this study is accepted.

2. Hypothesis 2 Testing: Human resource capacity has a positive effect on the quality of financial statements.

The results of testing hypothesis 2 in table 4.8 For the HR Capacity variable (X2) the t value is 3.002 and the sig value is 0.004. Thus it can be said that $t_{count} > t_{table}$, namely $3.002 > 1.667$ and a significance value of $0.004 < \alpha 0.05$. Because the probability value $>$ level of significance is 0.05 (5%) so the conclusion is that H_0 is rejected and H_a is accepted. So for hipótesis 2 is accepted, the meaning is that HR Capacity has a positive and significant impact on the quality of financial statements.

3. Testing Hypothesis 3: The Internal Control System has a positive effect on the quality of financial statements

The results of testing hypothesis 3 in table 4.8 obtained a beta value of 2.407 and a probability value of 0.019. Because the probability value $<$ level of significant, which is equal to 0.05 (5%) so the conclusion that H_0 is rejected and H_a is accepted. So hypothesis 3 is accepted, the meaning is that the internal control system has a positive and significant effect on the quality of financial statements.

4. Hypothesis Testing 4: Regional Financial Supervision affects Significantly on the Quality of Financial Statements

Testing of hypothesis 4 is done by comparing the value of t_{count} and t table. The hypothesis is accepted if $t_{count} > t_{table}$ and sig value $< \alpha 0.05$. The value of t table at $\alpha = 0.05$ is 1,667. For regional financial supervision variables (X2) the value of t count is 2.094 and the value of sig is 0.040. Thus it can be said that $t_{count} > t_{table}$, which is $2.094 > 1.667$ and a significance value of $0.040 < \alpha 0.05$. This shows that regional financial supervision (X2) has a significant and positive effect on the quality of local government financial reports. So the fourth hypothesis in this study is accepted.

Conclusions, Limitations & Suggestions

Based on the results of the above analysis, we can conclude that first, the Semarang city government has been trying its best to compile quality financial reports but there are

various obstacles faced such as the quality of human resources. Second, the success of the Semarang city government obtains WTP opinions from the BPK depending on three factors, namely human resources, information technology, and joint commitment. Third, the role of internal audit in preparing the financial statements of the Semarang city government. Fourth, government support is very large for the preparation of financial statements both financial and non-financial. There are some limitations of this study. First, because the object used in this study is only the Semarang city government so that it cannot be generalized to other regional governments in Indonesia. For further research can expand the research sample. Second, this study only uses a qualitative approach so that in later studies can use a quantitative approach that can provide a statistical explanation.

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