

# The Effect of the Presentation of Financial Statements, Financial Accounting Systems, and Internal Control on Regional Financial Management Accountability

(Empirical Study on Regional Financial Management Agency Surakarta Residency Area)

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**Abstract:** The purpose of this study is to analyze and find empirical evidence regarding the presentation of financial statements, financial accounting systems, and internal control of regional financial management accountability. The population in this study were employees of the Regional Financial Management Agency for the Residency of Surakarta, where the sample was taken using convenience sampling, which was obtained by 105 respondents. The data analysis method uses SPSS 26 software. The results of this study answer each of the hypotheses proposed, namely the presentation of financial statements, financial accounting systems, and internal controls that have a significant effect on regional financial management accountability.

**Keywords:** presentation of financial statements, financial accounting system, internal control, accountability of regional financial management

## I. INTRODUCTION

Along with the times, the need for information report the current financial situation, especially among the public, is getting bigger. Information presented by the public sector must be able to make a useful contribution, not only fulfilling obligations, but must comply with and in accordance with the provisions or regulations that have been set. Financial reporting of all regional government entities must be carried out consistently, timely and transparently. If this can be done, it indicates that the local government has carried out accountability for regional financial management (Herlina R, Taufik T, 2021).

The current development of the public sector in Indonesia concerns the strong demands for accountability for financial management on public institutions, both at the central government and regional governments. This demand requires transparency to the public and the government also needs to provide information to the public based on the fulfillment of public rights.(Mustofa, 2012).Accountability is a real action that must be given by the local government to the community(Witono, Ganis Sukoharsono, et al., 2021).

Accountability Regional financial management in recent years has received increasing attention public. This is due to fiscal decentralization from the central government to the local government as a consequence of regional autonomy, causing changes significant in budget expenditures for both central and local governments (Suhaidar et al., 2020). This is because the local government is too busy with statutory

obligations so that it ignores the welfare of the community, in addition to the low understanding and awareness of the local government towards regional autonomy.(Witono, Sukoharsono, et al., 2021). Basically, accountability is a mandate that must be accounted for accountability and transparency both to the local community and to the central government which has distributed balancing funds to all regions in Indonesia (Suhaidar et al., 2020; Widyaningsih, 2016; Wiyana & Syah, 2016; Hasanah, Adityaa, 2020).

PP No. 12 of 2019 article 1 paragraph 2 states that "Regional Financial Management is the whole activity which includes planning, budgeting, implementation, administration, reporting, accountability, and supervision of Regional Finance". Regional financial management accountability as described in PP no. 12 of 2019 Article 225, namely "Regional Financial Accountability is realized in the form of financial reports. The financial report is a manifestation of strengthening transparency and accountability. Regarding regional financial accountability, there are at least 7 (seven) financial reports that must be made by the Regional Government, namely, balance sheets, budget realization reports, operational reports, reports of changes in excess budget balances, reports of changes in equity, cash flow reports, and notes to financial statements. "

Sabriani & Rahayu (2020); Mulyanto et al. (2020); Fauziyah & Handayani (2017); Usmany & Leatemia (2021); Susilawati et al. (2022) explain accountability, which is a principle of responsibility that includes the process of budgeting starting from planning, preparation, implementation must really be able to reported and accounted for. In Permendagri No. 77 of 2020 article 1 also explains that "Regional Financial Management is all activities that include planning, budgeting, implementation, administration, reporting, accountability, and supervision of regional finances". Manager financial institutions at both the central and regional governments have the obligation to prepare financial reports as a form of accountability for regional financial management. Especially with more increasing demands for accountability for public institutions, both at the central government and local governments to implement accountability for local financial management (Hasanah, Adityaa, 2020).Accountability is not only seen as knowledge but should be a component of knowledge that can be understood and developed (Witono, Sukoharsono, et al., 2021).In addition, as a form of obligation responsible for the success or failure of the implementation of the organization's mission in achieve predetermined goals and objectives, through a medium accountability carried out periodically (Mulyanto et al., 2020).

The government must be able to increase the accountability of state financial management both in central government and local government. Improved regional financial management has a direct impact on the success of regional autonomy and is a significant contribution great role in realizing accountability (Suhaidar et al., 2020). Therefore, local governments must pay attention to the information presented in the financial statements for purposes of planning, control and decision making (Arfiansyah, 2020).

In improving management accountability regional finance, there are several factors that influence it. The first factor is the presentation of financial statements is an important matter in regional accountability (Mulyanto et al., 2020). Local governments that act as public servants are expected to be able to present and convey financial information properly and must comply with applicable accounting standard regulations (Masyhur, 2017).The better the presentation of local government financial reports, the more implications for the realization of regional financial management accountability (Widyaningsih, 2016).The presentation of complete financial reports and accessibility for information users determine the extent to which the accountability of regional financial management is (Purba & Amrul, 2017). Research result Sabriani & Rahayu (2020)and Suhaidar et al. (2020)revealing the presentation of financial statements has a positive effect on the accountability of regional financial management. Study Azizah et al. (2015)found that the presentation of financial statements had no positive and significant effect on the accountability of regional financial management.

The second factor is the financial accounting system. The financial accounting system is very important and must be considered by local governments because it has a very complex role, the financial accounting system is used to directly support all interested parties involved in making a regional financial report. (Mulyanto et al., 2020).Optimization of the regional financial accounting system can be done by providing information and disclosure of the government's financial performance (Herlina R, Taufik T, 2021).

The demand for the regional financial accounting system is to improve the recording and reporting system in order to realize good regional financial management accountability (Purba & Amrul, 2017). With the existence of a good regional financial accounting system, this is in line with the accessibility of financial reports owned by local governments (Suhaidar et al., 2020). Research result Suhaidar et al. (2020) and Hasanah, Adityaa (2020) revealed that the financial accounting system has a significant positive effect on the accountability of regional financial management. In contrast to the research conducted Mulyanto et al. (2020) revealed that the financial accounting system has no significant effect on the accountability of regional financial management.

The last factor, namely internal control is regulated in PP Number 12 of 2019 article 219 paragraph 1 "To achieve economic, effective, efficient, transparent, and accountable Regional Financial Management, Regional Heads are required to implement an internal control system for the implementation of activities. Local government". Princess & Miftah (2021) describes internal control as the policies, procedures, and information systems used to protect company assets from loss or corruption, and to maintain accuracy and finance. Famous (2017) said that government internal control is needed in order to provide confidence that the implementation of the activities that have been carried out can be carried out in accordance with the plans and objectives. Widyaningsih (2016) said that top management has a very large influence on the implementation of internal control, with good internal control it will create an organization/company with economy, efficiency, and effectiveness to create good governance in institutions which ultimately leads to organizational performance. Princess & Miftah (2021) and Sabriani & Rahayu (2020) revealed that internal control has a significant positive effect on the accountability of regional financial management. Research conducted Azizah et al. (2015) revealed that internal control has no significant effect on the accountability of regional financial management.

## **II. Theoretical Background**

### ***Agency Theory***

According to Supriyono (2018) quoted by Susilawati et al. (2022) the concept of agency theory (agency theory) is the contractual relationship between the principal and the agent. Usmany & Leatemala (2021) states that the agency relationship is an agreement (contract) between two parties, namely the principal and the agent, where the principal authorizes the agent to make decisions on behalf of the principal. Fauziyah & Handayani (2017) explaining the relationship between agency theory and this research can be seen from the relationship or contract between the agent and the principal, where the agent has the advantage of having more information than the principal. One of the information owned by agents is in the form of financial statements. Therefore, the government as an agent has the responsibility to present financial reports, and publish them to facilitate access for the public as the principal who has the right to know the extent of the performance of the government. (Susilawati et al., 2022).

### **Regional Financial Management Accountability**

Purba & Amrul (2017) the word accountability comes from English accountability which means a state that can be accounted for. That is why, accountability describes a condition or condition that can be accounted for. According to Arfiansyah (2020) accountability is responsible for resource management and implementation of the policies entrusted to the entity reporting in achieving the goals that have been set periodically. Fauziyah & Handayani (2017) explain accountability can be interpreted as an obligation to convey accountability or to explain performance to parties who have rights or authorized to ask for information or accountability.

### **Presentation of Financial Statements**

Famous (2017) explaining the presentation of financial statements is an important thing in regional accountability. Local governments that act as public servants are expected to be able to present and convey financial information properly and in accordance with applicable accounting standards. According to Wiyana & Shah (2016) financial statements is a form of liability owned by an entity. Published financial

statements must be prepared based on applicable accounting standards so that the report the financial statements can be compared with the report financial period of the previous period or compared to other entity's financial statements,

**Financial Accounting System**

Herlina R & Taufik T (2021)states that the regional financial accounting system is the process of recording, classifying, interpreting, summarizing financial transactions or events and their financial reporting in the context of implementing the APBD, carried out in generally accepted accounting principles. Mulyanto et al, (2020)argued that if you do not understand the accounting system, then you do not understand the preparation of financial statements, because accounting is basically an information processing system that produces output in the form of accounting information or financial statements. Suhaidar et al, (2020)states that regional financial accounting is one part of accounting, then in regional financial accounting there is also a process of identifying, measuring, recording and reporting economic financial transactions that occur in local governments. It can be concluded that the regional financial accounting system is an information system that helps the process of recording and reporting regional budgets and finances).

**Internal control**

Sabriani & Rahayu (2020)explained, internal control is the policies, procedures, techniques and mechanisms used to ensure that management directives have been implemented. Control should be efficient and effective, providing reliable financial reporting, securing regional assets, compliance/compliance with invitations, policies and other regulations to achieve the control objectives themselves. (Purba & Amrul, 2017). According to Zeyn et al, (2011)The internal control system is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities.).

**III. Methodology**

This research is a quantitative research. The population in this study are employee at the Regional Financial Management Agency Surakarta Residency area which consists of 1 city and 6 regencies. Sampling in this study used the convenience sampling method, with The number of samples used by researchers in this study were 15 BPKD employees in each Regency / City, so that the total sample processed was 105 samples..

**IV. RESULTS**

**Table of Multiple Regression Test Results**

Variable	Regression Coefficient	T count	Sig
Constant	12,168	3,451	0.001
Presentation of Financial Statements	0.261	2,350	0.021
Financial Accounting System	0.311	3,900	0.000
Internal control	0.227	2,877	0.005
R2= 0.443		F count=	26,782
Adjusted R2 = 0.427		Sig =	0.000

Source: Data processing, 2022

The model of this research is:

$$AK = 12.168 + 0.261 PL + 0.311 SA + 0.227 PI +$$

To interpret the results of the analysis, it can be explained:

- a. The constant value of 12.168 indicates that if the variables of financial statement presentation, financial accounting system, and internal control are assumed to be constant or equal to zero, it indicates that the accountability of regional financial management is 12.168.
- b. The regression coefficient of the financial statement presentation variable has a positive value of 0.261. This means that the higher the level of presentation of financial statements, it will increase the accountability of regional financial management. On the other hand, the lower the level of presentation of financial statements, the lower the accountability of regional financial management.
- c. The regression coefficient of the financial accounting system variable has a positive value of 0.311. This means that if the financial accounting system increases, it will increase the accountability of regional financial management. Conversely, if the financial accounting system decreases, it will reduce the accountability of regional financial management.
- d. The internal control variable regression coefficient is positive at 0.227. This means that the higher the internal control carried out, the greater the accountability of regional financial management. On the other hand, the lower the internal control carried out, the lower the accountability of regional financial management.

## **Discussion**

### **The Effect of Financial Statement Presentation on Regional Financial Management Accountability**

Based on the t-test conducted, the value of  $t_{\text{arithmetik}} > t_{\text{table}}$  of the financial statement presentation variable is  $2.350 > 1.98282$  and a significant value of  $0.021 < 5\%$ , so  $H_1$  is accepted, which means that the presentation of financial statements affects the accountability of regional financial management. This means that the more complete the regional financial statements are presented, the more they can be completed on time, the more they provide information that can correct past financial activities, the more honest the transactions that should be presented in the financial statements, the more they can be used as benchmarks in budgeting the following year, and it is more understandable by users because it is expressed in forms and terms that are adjusted to the user's ability limit, the accountability of regional financial management tends to be better too, and vice versa. The presentation of government financial statements is regulated in government accounting standards No.1. Aims to regulate the presentation of financial statements for general purposes (general purpose financial statements). According to Permendagri No. 64 of 2013 the general purpose of financial statements is to present information on financial position, budget realization, excess budget balance, cash flow, operating results and changes in equity of a reporting entity that is useful for users in making and evaluating decisions regarding resource allocation. Local government financial reports are prepared to provide relevant information regarding the financial position and all transactions carried out by local governments during one reporting period. The presentation of financial statements is an important factor in creating accountability for regional financial management. The better the presentation of financial statements, of course, it will clarify local government financial reporting because all financial transactions are carried out in accordance with existing regulations and will be presented completely and honestly in local government financial reports. Therefore, the better the presentation of government financial statements, the greater the realization of regional financial management accountability. The results of this study support research conducted by the better the presentation of government financial statements, the greater the realization of regional financial management accountability. The results of this study support research conducted by the better the presentation of government financial statements, the greater the realization of regional financial management accountability. The results of this study support research conducted by Usmany& Leatemia (2021) and Suhaidar et al, (2020) that the presentation of financial statements affects the accountability of regional financial management.

### **The Influence of the Financial Accounting System on the Accountability of Regional Financial Management**

Based on the results of the second hypothesis testing, the t-test results obtained a value of  $t_{\text{count}} > t_{\text{table}}$  for the financial accounting system variable of  $3.900 > 1.98282$  and a significant value of  $0.000 < 5\%$ , so

H2 is accepted which means that the financial accounting system affects the accountability of regional financial management. The effect between the implementation of the regional financial accounting system and the regional financial accountability is that the better the implementation of the regional financial accounting system, the more regional financial accountability will be realized. Amien (2010) states that "transparency and accountability of regional financial management can be realized if each local government entity can create, operate and maintain an adequate Internal Control System (SPI) on an ongoing basis, so as to provide adequate confidence in the achievement of agency goals effectively and efficiently. efficiency, reliability of financial reporting, safeguarding state assets and compliance with applicable laws and regulations". In addition, these results can be said that understanding the Regional Financial Accounting System (SAKD) both in terms of accounting procedures for receipts, expenditures, fixed assets, recording, and reporting will strengthen regional financial accountability so that it can provide information to help local governments, especially the Surakarta Residency Regional Government. in making economic, social and political decisions, for the sake of welfare community in Gianyar Regency, so that the growth rate of development in the Surakarta Residency Government will be better.

The results of this study are in accordance with the theory stated above, this occurs because the steps that should be taken by local governments in presenting regional financial accountability are carried out by implementing an appropriate regional financial accounting system. The implications that are expected from the application of the regional financial accounting system to regional financial accountability in the Surakarta Residency area are:

- a. Increasing accountability for managers (heads of SKPD) in the Surakarta Residency area, where these SKPD heads are responsible not only for cash in and cash out, but also for the assets and debts they manage;
- b. SKPD leaders in the Surakarta Residency area can facilitate the assessment of financial position by pointing out all sources power and obligation.
- c. Head of SKPD in Surakarta Residency area can provide broader information needed for decision making.

Thus it can be said that one of the concrete efforts to realize regional financial accountability is the implementation of a good regional financial accounting system and compiling it by following generally accepted government accounting standards. The results of this study are in line with research conducted by Diani and Anna (2019) and Purba and Amrul (2018) which found evidence that the financial accounting system affects the accountability of regional financial management. Regional finance can be interpreted as "all rights and obligations that can be valued in money, as well as everything in the form of money or goods that can be used as regional assets as long as they are not owned/controlled by the state or higher region and other parties in accordance with the provisions/regulations. applicable laws" (Mamesah, 1995:16). The regional financial accounting system is an accounting system that includes the process of recording, classifying, interpreting, summarizing financial transactions or events and financial reporting in the context of implementing the APBD (Erlina and Rasdianto, 2013: 6). Local government decentralization has ample opportunity to adapt to environmental changes, environmental adaptation plays a role in the decision making and implementation of the Regional Financial Information System.

### **The Effect of Internal Control on Regional Financial Management Accountability**

Based on the results of the third hypothesis testing, the results of the t-test obtained a value of  $t_{count} > t_{table}$  of the internal control variable of  $2.877 < 1.98282$  and a significant value of  $0.005 < 5\%$ , so H3 is accepted, which means that internal control affects the accountability of regional financial management. Significant results on the government's internal control system can be proven by the implementation of the Term of Reference (TOR) system based on Government Regulation Number 60 of 2008 concerning the Government's Internal Control System. TOR is intended to facilitate the understanding of SPIP as well as to implement its implementation in the Regional Personnel Agency in the Surakarta Residency area in accordance with the conditions and complexity of the existing problems. This system is expected to facilitate understanding of the enactment of PP Number 60 of 2008, so that control can be carried out thoroughly and

integrally. In addition, this can also be strengthened by the disclosure of a criminal act of corruption that occurred in the Surakarta Residency area. This disclosure indicates that the system of internal control and supervision carried out in the Surakarta Residency area is considered good and has been running effectively. Implementation of the internal control system as a whole and integrally, it is hoped that the government will be able to manage regional wealth as well as possible in order to create welfare for the community and be able to minimize and eradicate corruption. Therefore, it can be concluded that the higher the governments internal control system that is applied comprehensively and integrally will be able to create good financial management accountability. The results of this study are in line with research conducted by Dewata, Jauhari, and Auda (2021) and Sari, Mulyani, and Budiarto (2020) that internal control affects the accountability of regional financial management. If internal control in managing regional finances can be carried out properly, then all employees or resources owned by the SKPD will run according to expectations and be able to produce reliable and informative financial reports..Management of the finance structured and detailed can provide reasonable assurance about the financial statements presented. The better the government's internal control, the more accountable and transparent it is(EW Sari & Azlina, 2017).

## V. Conclusion

This study proves empirically that the presentation of financial statements, financial accounting systems, and internal control affect the accountability of regional financial management on employees of the Regional Financial Management Agency (BPKD) of the Surakarta Residency.

## Acknowledgments

An acknowledgment section may be presented after the conclusion, if desired.

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