

The Effect of Fiscal Decentralization, Accessibility of Financial Reports, Regional Financial Management, and Local Government Performance on Regional Financial Report Accountability with Internal Control System as A Moderating Variable

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Abstract: *Accountability of regional financial reports is very important for local governments to be able to account for their activities in terms of managing their respective resources. Therefore, accountability is something that must be achieved for local governments in order to maintain their performance. There are several factors that can affect the accountability of a region's financial reports. This study aims to find out the effects of fiscal decentralization, accessibility of financial reports, regional financial management and local government performance on the accountability of regional financial reports with internal control system as a moderating variable that has the potential to strengthen or weaken the influence of the independent variables. This research is a quantitative type. The population of the study consists of all regions on the island of Java with samples taken by purposive sampling with the judgment sampling method. The analytical method uses logistic regression analysis because the dependent variable is a dummy variable and processed through SPSS 21, without using the classical assumption test thus going directly to hypothesis testing. The hypothesis test consists of model feasibility test, R-Square test, simultaneous test and partial test. The results showed that each non-moderating independent variable had no influence on the accountability of regional financial reports, while the moderating variable of the internal control system did not moderate the effect of the independent variables on the accountability variable of regional financial statements.*

I. INTRODUCTION

Accountability is the embodiment of the obligation to account for the success or failure of the implementation of an organization's mission in achieving the goals and objectives that have been set through a medium of periodic accountability. Accountability is the ability to provide answers to a higher authority for the actions of a person/group of people towards the wider community in an organization. There are several factors that are assumed to affect accountability, including fiscal decentralization, accessibility of regional financial reports, regional financial management, regional government performance, and internal control systems. Fiscal decentralization is a function of spending and sources of revenue from local governments. The implementation of fiscal decentralization requires regional governments to manage their regions by allocating spending according to their income in order to explore the potential of their resources. Accessibility provides facilities for the public to be able to assess the government's performance in financial management through the ease of access provided by the government so that users of financial statements can judge for themselves which financial reports are correct and which are false. Regional financial management requires government accounting standards that are used in accordance with applicable regulations and are generally accepted in order to realize regional financial management accountability. In an effort to submit accountability reports on the use of regional finances in a timely manner and the use of the budget is carried out effectively, financial reporting by the government must be supported by concrete administrative evidence regarding the transparency of reporting. Local government performance is a concept regarding the level of achievement of the goals of a government agency as an elaboration of the vision, mission and strategy of a government agency. Factors that determine the success

of performance in a public sector organization can be seen from the planning process because a plan can determine the success of an activity program.

From several research results that are inconsistent with each other, it is suspected that there is another variable that moderates the relationship between these variables, namely the ICS or internal control system. The internal control system in the government sector is a process influenced by management that was created to provide confidence in achieving effectiveness, efficiency, compliance with applicable laws and regulations and the reliability of presentation of government financial reports. ICS has a function to provide adequate assurance to achieve effectiveness and efficiency in the accounting process, especially in creating the reliability of financial reports.

II. LITERACY REVIEW

Stewardship Theory

Stewardship theory is a description of the condition of managers who are motivated from the main target results of organizational interests, not motivated by their personal interests. This theory is designed for researchers to examine situations in which executives in a company as a servant can be motivated to act in the best way in principle. Harahap (2015) states that stewardship or service theory assumes that human beings are essentially capable of acting responsibly, can be trusted, have high integrity and have honesty.

Fiscal Decentralization

Bawono (2015) stated that the beginning of fiscal decentralization in Indonesia began with the enactment of Law No. 22 of 1999 concerning Regional Government and Law No. 25 of 1999 concerning Balancing Central and Regional Finances which became the initial milestones of the decentralization process in Indonesia. Bawono (2015) argues that the laws mentioned provides fundamental changes for local governments by involving the transfer of accountability and finance from the center to the regions. Decentralization is the transfer of government authority by the central government to autonomous regions to regulate and manage all government affairs within the framework of the Unitary State of the Republic of Indonesia (NKRI).

Accessibility of Financial Reports

According to Wijaya, Anim, and Sutrisna (2016), accessibility is the convenience for someone to obtain information about financial reports. The accessibility of financial reports is the convenience for someone to obtain information about financial reports. Financial report accessibility is the ability of a region to be able to provide an easy access for interested parties to know and obtain financial report information that can be used as a reference in decision making.

Regional Financial Management

Regional financial management is the entire activity that includes planning, implementation, administration, reporting, accountability, and regional financial supervision where these matters are very important aspects for managing regional finances. Regional financial management is one of the activities that can affect the welfare of the people and the state of Indonesia. This is because the obligations of all agencies, both the central government and regional governments, in compiling financial reports are a form of accountability for regional financial management that can be accountable to the public in a proportional manner.

Local Government Performance

Halim and Kusufi (2012) stated that a public sector performance measurement system is a system that has the goal of assisting managers in assessing strategic achievements with financial and non-financial performance benchmarks. Regional government performance is a description of the level of achievement of government agency goals or objectives as an elaboration of the government agency's vision, mission and strategy which indicates the level of success and failure of implementing activities in accordance with established programs and policies.

Internal Control System

The government's internal control system is an integral process in which the activities carried out are carried out constantly by the leadership and employees of an entity in order to achieve the effectiveness and efficiency of the entity's goals in compliance with laws and regulations within the local government environment. Internal control

consists of policies and procedures used in achieving targets and guaranteeing/providing reliable financial information, as well as ensuring compliance with applicable laws and regulations.

III. METHODOLOGY

This study used a quantitative method with a population of all districts/cities on the island of Java. Sampling was taken by purposive sampling with the judgment sampling method in which the sampling was based on the specified characteristics of the target population elements adapted to the objectives and research problems. The research sample was taken as many as 113 of 114 districts/cities on the island of Java.

The research data is secondary data of the cross-sectional type. The dependent variable is the accountability of regional financial reports in the form of a dummy variable consisting of 1 (one) and 0 (zero) with a value of 1 (one) for districts/cities that receive an WTP(Wajar Tanpa Pengecualian) opinion from BPK, and 0 (zero) for districts/cities that do not receive WTP opinion from BPK. Independent variables consist of fiscal decentralization by proxies calculated from the ratio of the degree of fiscal autonomy, accessibility of financial reports by proxies for access to official websites and local government financial reports, regional financial management by proxies calculated for growth ratios and local government performance by proxies for the calculation of effectiveness ratios locally-generated revenue.

Data analysis uses logistic regression analysis because the dependent variable is a dummy variable, so it is not necessary to carry out the classical assumption test but still perform descriptive statistics. Testing the data in the form of a hypothesis test consists of a model feasibility test using the Hosmer & Lemeshow test, the R-Square test using the Cox & Snell and Nagelkerke R-Square tests, simultaneous tests using the Omnibus test, and partial test. There are two regression models, namely the non-moderated model that has not been processed with moderating variables and the moderated model that has been processed with moderating variables.

IV. RESULTS AND DISCUSSION

Descriptive statistics

The following descriptive statistics have been treated with a moderating variable.

Table 1.1. Moderated Descriptive Statistics

	N	Min	Max	Means	std. Deviation
ALKD	113	0.00	1.00	0.9823	0.13244
DF	113	0.05	1.30	0.2443	0.20698
ALK	113	0.00	1.00	0.6903	0.46444
PKD	113	-0.70	1.72	-0.0386	0.18258
KPD	113	1.00	5.00	2.5664	0.70554
SPI	113	3.00	26.00	11.2743	4.42244
DF*SPI	113	0.44	17.41	2.6382	2.40733
ALK*SPI	113	0.00	26.00	7.7345	6.36258
PKD*SPI	113	-7.75	15.46	-0.4633	1.76380
KPD*SPI	113	6.00	60.00	27.8053	10.37757

Source: Research data processing, SPSS 21

The moderated statistical descriptive data above shows that:

1. Regional financial report accountability has a minimum value of 0 (zero) for regions that do not receive a WTP opinion and a maximum value of 1 (one) for regions that receive a WTP opinion, because the dependent variable is a dummy variable, has an average value (mean) of 0.9823 and a standard deviation of 0.13244.
2. Fiscal decentralization has a minimum value of 0.05 and a maximum value of 1.30. Fiscal decentralization has an average value (mean) of 0.2443 and a standard deviation of 0.20698.
3. The accessibility of financial reports has a minimum value of 0 (zero) in 35 regions of 113 samples. The maximum value is 1 (one) in 78 regions from 113 samples. The accessibility of financial reports has an average value (mean) of 0.6903 and a standard deviation of 0.46444.

4. Regional financial management has a minimum value of (-0.70), a maximum value of 1.72. Regional financial management has an average (-0.0386) value and a standard deviation of 0.18258.
5. Local government performance has a minimum value of 1 (one), a maximum value of 5 (five). It found an average value (mean) of 2.5664 and a standard deviation of 0.70554.
6. The internal control system has a minimum value of 3 (three), a maximum value of 26. It found an average value (mean) of 11.2743 and a standard deviation of 4.42244.
7. Moderated Fiscal Decentralization has a minimum value of 0.44, a maximum value of 17.41. Moderated fiscal decentralization has an average value (mean) of 2.6382 and a standard deviation of 2.40733.
8. The accessibility of moderated financial statements has a minimum value of 0 (zero) in 35 regions, the maximum value of 26. The accessibility of moderated financial statements has an average value (mean) of 7.7345 and a standard deviation of 6.36258.
9. Moderated regional financial management has a minimum value of (-7.75), a maximum value of 15.46. Moderated regional financial management has an average (-0.4633) value and a standard deviation of 1.76380.
10. Moderated local government performance has a minimum score of 6 (six), a maximum score of 60. Moderated local government performance has an average value (mean) of 27.8053 and a standard deviation of 10.37757.

Model Feasibility Test

Table 1.2.Non-Moderated Hosmer & Lemeshow Test

step	Chi-Square	Df	Sig.
1	4,373	8	0.822

Source: Research data processing, SPSS 21

Based on the Hosmer and Lemeshow test results table above, it is known that the Chi-Square value is 4.737 with a significance probability of 0.822 ($0.822 > 0.05$) so it can be concluded that the model is fit and feasible to use.

Table 1.3.Test -2 Non-Moderated Likelihood Logs

Step 0	1 (-2 Log Likelihood)	Constant	Step 1	1 (-2 Log Likelihood)	Constant
	38,370	1,929		38,156	2,105
	7 (-2 Log Likelihood)	Constant		9 (-2 Log Likelihood)	Constant
	20,101	4,016		16,244	5,833

Source: Research data processing, SPSS 21

Based on the -2 Log Likelihood comparison table above, it can be seen that the value of Step 0 - 1 is 38.370 with a constant of 1.929 and decreases at Step 0 - 7 of 20.101 with a constant of 1.929. Then, the value of Step 1 - 1 was 38.156 with a constant of 2.105, it decreased in Step 1 - 9 of 16.244 with a constant of 5.833. Judging from these results, the model is fit and feasible to use.

Table 1.4.Moderated Hosmer & Lemeshow Test

step	Chi-Square	df	Sig.
1	2,258	8	0.972

Source: Research data processing, SPSS 21

Based on the Hosmer and Lemeshow test results table above, it is known that the Chi-Square value is 2.258 with a significance probability of 0.972 ($0.972 > 0.05$) so it can be concluded that the model is fit and feasible to use.

Table 1.5.Test -2 Moderated Likelihood Logs

Step 0	1 (-2 Log Likelihood)	Constant	Step 1	1 (-2 Log Likelihood)	Constant
	38,370	1,929		37,704	1,562
	7 (-2 Log Likelihood)	Constant		11 (-2 Log Likelihood)	Constant
	20,101	4,016		14,339	-16,126

Source: Research data processing, SPSS 21

Based on the -2 Log Likelihood comparison table above, it can be seen that the value of Step 0 - 1 is 38.370 with a constant of 1.929 and decreases at Step 0 - 7 of 20.101 with a constant of 1.929. Then, the value of Step 1 - 1 was 37.704

with a constant of 1.562, it decreased in Step 1 - 11 of 14.339 with a constant of -16.126. Judging from these results, the model is fit and feasible to use.

R-Square Test (Coefficient of Determination)

Table 1.6.Non-Moderated Cox & Snell and Nagelkerke R-Square Test

step	-2 Log Likelihood	Cox & Snell R-Square	Nagelkerke R-Square
1	16.244a	0.034	0.206

Source:Research data processing, SPSS 21

Based on the R-Square test table above, the -2 Log Likelihood value is 16.244a with a Cox and Snell R-Square test value of 0.034 and a Nagelkerke R-Square test of 0.206. The table shows the results with a Nagelkerke R-Square value of 0.206 (20.6%), indicating that the remaining 79.4% is influenced by other factors not examined in this study.

Table 1.7.Moderated Cox & Snell and Nagelkerke R-Square test

step	-2 Log Likelihood	Cox & Snell R-Square	Nagelkerke R-Square
1	14.339a	0.050	0.305

Source:Research data processing, SPSS 21

Based on the R-Square test table above, the -2 Log Likelihood value is 14.339a with a Cox and Snell R-Square test value of 0.050 and a Nagelkerke R-Square test of 0.305. The table shows the results with a Nagelkerke R-Square value of 0.305 (30.5%), indicating that the remaining 69.5% is influenced by other factors not examined in this study.

Simultaneous Test

Table 1.8.Omnibus Test of Model Coefficients Non-Moderated

		Chi Square	df	Sig.
Step 1	step	3,858	5	0.570
	blocks	3,858	5	0.570
	Model	3,858	5	0.570

Source:Research data processing, SPSS 21

The test table shows a Chi-Square value of 3.858 and a significance of 0.570 (0.570 > 0.05). This shows that there is no significant influence between the independent variables on the dependent. Simultaneously, the independent variable has no effect on the dependent variable.

Table 1.9.Moderated Omnibus Test of Model Coefficients

		Chi Square	df	Sig.
Step 1	step	5,762	9	0.763
	blocks	5,762	9	0.763
	Model	5,762	9	0.763

Source:Research data processing, SPSS 21

The test table shows a Chi-Square value of 5.762 and a significance of 0.763 (0.763 > 0.05). This shows that there is no significant influence between the independent variables on the dependent. Simultaneously, the independent variable has no effect on the dependent variable.

Partial Test

Table 1.10. Logistic Regression Analysis Partial Test

		B	SE	Wald	df	Sig.	Exp. (B)
Step 1a	DF	7,851	25,314	0.096	1	0.756	2567024
	ALK	-1,048	6,631	0.025	1	0.874	0.351
	PKD	-38,812	75,532	0.286	1	0.593	0.000
	KPD	8,383	9,592	0.764	1	0.382	4370723
	SPI	1614	1,589	1,031	1	0.310	5022
	DF*SPI	-0.322	1,466	0.048	1	0.826	0.725
	ALK*SPI	0.224	0.501	0.199	1	0.655	1,251
	PKD*SPI	4,536	5,539	0.716	1	0.397	93,274
	KPD*SPI	-0.680	0.689	0.973	1	0.324	0.507
	Constant	-16,126	21,259	0.575	1	0.448	0.000

Source: Research data processing, SPSS 21

Based on the results of testing hypothesis 1, fiscal decentralization has a significance of 0.756 ($0.756 > 0.05$), which means that H_1 is rejected and H_0 is accepted. From the results of testing hypothesis 2, the accessibility of financial reports has a significance of 0.874 ($0.874 > 0.05$), which means that H_2 is rejected and H_0 is accepted. Hypothesis 3 testing found that the regional financial management variable has a significance of 0.593 ($0.593 > 0.05$), meaning that H_3 is rejected and H_0 is accepted. Hypothesis 4 test results in the form of local government performance variables having a significance of 0.382 ($0.382 > 0.05$), which means H_4 is rejected and H_0 is accepted. Hypothesis 5 test shows that the internal control system has a significance of 0.310 ($0.310 > 0.05$) meaning that H_5 is rejected and H_0 is accepted. Hypothesis 6 testing found moderated fiscal decentralization to have a significance of 0.826 ($0.826 > 0.05$) meaning that H_6 is rejected and H_0 is accepted. Hypothesis 7 testing found themoderated accessibility of financial statements to have a significance of 0.655 ($0.655 > 0.05$) meaning that H_7 is rejected and H_0 is accepted. Based on the results of testing hypothesis 8, it can be seen that moderated regional financial management has a significance of 0.397 ($0.397 > 0.05$) meaning that H_8 is rejected and H_0 is accepted. Judging from the results of testing hypothesis 9, it can be determined that moderated local government performance has a significance of 0.324 ($0.324 > 0.05$) meaning that H_9 is rejected and H_0 is accepted.

Discussion

a. The Effect of Fiscal Decentralization on the Accountability of Regional Financial Statements

The hypothesis test produces a significance of 0.756 ($0.756 > 0.05$), so H_1 is rejected. Fiscal decentralization has no effect on the accountability of regional financial reports. The results of the research are in line with research by Purbasari and Bawono (2017) which states that fiscal decentralization has no effect on the accountability of regional financial reports, but this is not in accordance with research conducted by Fontanella and Rossieta (2014), Nurhidayati (2017), who found that fiscal decentralization positive effect on the accountability of regional financial reports.

b. The Effect of Accessibility of Financial Reports on the Accountability of Regional Financial Reports

The hypothesis test produces a significance of 0.874 ($0.874 > 0.05$), so H_2 is rejected. The accessibility of financial reports has no effect on the accountability of regional financial reports. This research is inversely proportional to research conducted by Antika, Murdayanti and Nasution (2020) which states that the accessibility of financial reports has a positive effect on regional financial management accountability, as well as research conducted by Ichalina and Handayani (2019) where accessibility has a positive and significant effect on regional financial management accountability.

c. The Effect of Regional Financial Management on the Accountability of Regional Financial Statements

The hypothesis test produces a significance of 0.593 ($0.593 > 0.05$), so H_3 is rejected. Regional financial management has no effect on the accountability of regional financial reports. In making financial reports regarding regional financial management, the accountability of these reports is not guaranteed before an audit or examination is carried out to find out whether there are errors or not. Good financial management can help local governments in terms of the regional finances they manage, that is, the distribution of funds for the benefit of developing regional facilities.

d. The Influence of Local Government Performance on the Accountability of Regional Financial Statements

The hypothesis test produces a significance value of 0.382 ($0.382 > 0.05$), so H_4 is rejected. local government performance does not affect the accountability of financial reports. The results of this study are the same as the results of research by Purbasari and Bawono (2017) where local government performance variables have no effect on the accountability of regional financial reports. This research is also inversely proportional to Fontanelle and Rosietta (2014), where this research is consistent with Lin's research (2010) which states that local government performance has a positive relationship with financial reporting accountability.

e. The Influence of the Internal Control System on the Accountability of Regional Financial Statements

The hypothesis test produces a significance value of 0.310 ($0.310 > 0.05$), so H_5 is rejected. The internal control system has no effect on the accountability of regional financial reports. The results of this study are not in line with research by Purbasari and Bawono (2017) which states that the internal control system variables affect the accountability of regional financial reports. This research is also not the same as the research of Ramos (2014) which states that internal control system variables can increase the accountability of financial reports at City Inspectorates throughout the Province of West Sumatra.

f. Effect of the Internal Control System as a moderating variable on Fiscal Decentralization

Based on the results of the hypothesis test, a significance value of 0.826 ($0.826 > 0.05$) was found, so H_6 was rejected. The internal control system does not moderate the effect of the fiscal decentralization variable on financial report accountability. The results of this study are not in line with Mulyanto, Budiman and Fahmi (2020) who state that the internal control system weakens the effect of fiscal decentralization variables on regional financial management accountability.

g. The influence of the Internal Control System as a moderating variable on the Accessibility of Financial Statements

Based on the results of the hypothesis test, a significance value of 0.655 ($0.655 > 0.05$) was found, so H_7 was rejected. The internal control system does not moderate the effect of the variable accessibility of financial statements on the accountability of regional financial reports. The results of this study are the same as Mulyanto, Budiman and Fahmi (2020) where they found that the internal control system did not moderate the effect of the variable accessibility of financial reports on the accountability of regional financial reports.

h. The influence of the Internal Control System as a moderating variable on Regional Financial Management

Based on the results of the hypothesis test, a significance value of 0.397 ($0.397 < 0.05$) was found, so H_8 was rejected. The internal control system does not moderate the effect of regional financial management variables on the accountability of regional financial reports. Internal control is generally tasked with maintaining the integrity of a system from various kinds of things that aim to hinder the running of government. In regional financial management, the reports that will be presented must be able to prove accountability and this is done through audits or corrections. The process of auditing regional financial reports related to management does not always use internal control in its calculations, resulting in minimal involvement of the internal control system in regional financial management.

i. The Influence of the Internal Control System as a Moderating Variable on Local Government Performance

Based on the results of the hypothesis test, a significance value of 0.324 ($0.324 > 0.05$) was found, so H_9 was rejected. The internal control system does not moderate the effect of local government performance variables on the accountability of regional financial reports. The good performance of local government can be seen through how effective the allocation of funding is, whether the target of local revenue has been met in accordance with the amount received. Regarding this

matter, internal control has no involvement in this process so that it cannot affect the performance of local governments to prove the accountability of regional financial reports.

V. CLOSING

Conclusion

Based on the test results in this study, all variables consisting of fiscal decentralization, accessibility of financial reports, regional financial management, local government performance and internal control system moderation variables, found no effect of each of these variables on the accountability of regional financial reports. The results of each partial test have a significance value that exceeds 0.05 so that it is above the limit of the criteria needed for the hypothesis to be accepted. The moderating variable in the form of an internal control system does not moderate the effect of the independent variable on the dependent variable because the significance results found exceed the acceptance requirements in the form of a significance value below 0.05. In this research,

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