



The Application of Accounting Standards Towards Performance Accountability: Role of Monitoring Financial Statements as Moderating

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ABSTRACT

This research aims to: 1) To test and analyze the influence of accounting standards which influence the supervision of financial reports; 2) To test and analyze the effect of performance accountability on financial report supervision; 3) To test and analyze whether the application of accounting standards and performance accountability has an effect on the supervision of financial reports. This research was conducted using a survey method with a questionnaire as a tool to obtain data. The sample was taken using a purposive sampling method, namely 120 Civil Servants who worked within the scope of the Sigi Regency Regional Apparatus Organization. The analytical tool used to process the data is PLS with the help of WarpPLS software. The research results show that the implementation of government accounting standards influences the accountability of government agency performance; supervision of financial reports affects the accountability of government agency performance; the application of accounting standards and performance accountability influences the supervision of financial reports.

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INTRODUCTION

Accountability is a process of implementing organizational performance so that it can be held accountable by an institution or company to improve performance in order to achieve a certain goal. The Government Agency Performance Accountability Report (LAKIP) is a form of obligation for government agencies to be accountable for their performance in implementing the organization's vision and mission in achieving a predetermined goal. In line with this, the development of LAKIP can also provide an example of the application of good governance principles to achieve development and accountability in the regional government environment.

Experts have studied government performance responsibilities in a number of studies. For example, a study on the Effect of Implementing Public Sector Accounting on Performance Accountability of Government Agencies conducted in 2022 by Rahmawati & Heliana. Based on research findings, the accountability of government agency performance is influenced by the use of public sector accounting, and the more public sector accounting is used, the more accountable the government agency will be.

The impact on the accountability of the performance of the Bengkulu Provincial Government by implementing public sector accounting reporting standards and focusing on the quality of financial

reporting (Case Study: BPKD, Inspectorate, DPMD and DPRD of Bengkulu Province) is also supported by research by Marlana & Subaeti (2018). The findings of this study show how, simultaneously and to a certain extent, the implementation of government accounting rules and monitoring the quality of financial reporting affects the accountability of the performance of the Bengkulu Provincial Government.

The 2021 Central Sulawesi Provincial Government Financial Report has been examined by the Financial Audit Agency (BPK), and the findings resulted in an Unqualified Opinion (WTP). Even though the WTP's opinion was accepted by the Central Sulawesi Provincial Government. Surface Water Tax (PAP) and Governor Regulations that have not been updated in accordance with the latest provisions are one of the problems that the BPK continues to find in regional financial management and need to be studied further. These problems include the absence of a WTP determination and Governor Regulation Number 18 of 2012 and Governor Regulation Number 42 of 2017 not being in accordance with applicable regulations. As a result, there is no minimum PAP setting and the possibility of future PAP income will be lost.

The phenomenon described above is a challenge in achieving and maintaining transparency and accountability in financial reporting, so they must ensure that responses, input and suggestions are developed in the context of implementing the LKDP. We can draw the conclusion that government entities with good accounting practices will have good asset turnover. By optimizing supervision of the quality of government financial records, we can guarantee that the data in these records is current and accurate, in accordance with government financial standards, and useful as a source of information.

LITERATURE REVIEW

Application of Government Accounting Standards

Accounting principles created for the purposes of preparing and presenting government financial reports are known as government accounting standards, in accordance with Government Regulation Number 71 of 2010 which regulates Government Accounting Standards (SAP). Therefore, SAP is one of the few witnesses with high legal expertise who is trying to improve the financial recording standards of the Indonesian government. The three branches of government, namely the central government, regional government, and organizational entities under the branches of government are where decisions regarding SAP are made. Government agencies are required to prepare a Government Agency Performance Accountability Report (LAKIP) as a kind of accountability report to authorized agencies and the general public. To ensure whether the financial reports submitted comply with applicable accounting standards, namely the standards used by financial report users to understand financial reports, find problems in their interpretation, and optimize the quality of financial reports, including consistency, comparability, understanding, relevance and performance. As a guide for implementing accounting standards because the financial reporting system must be modified and will serve as a guide for creating an accounting system because the system output must comply with accounting standards.

Government accounting is a service activity that involves documenting, classifying and reporting economic events or transactions, according to Wiratna Sujarweni (2015). Ultimately, this procedure produces the financial data necessary for several parties to make decisions about how public funds are managed in high state institutions and subordinate institutions. Apart from that, Septiani et al. (2022) clarify that the implementation of government accounting requires the implementation of exemplary government accounting practices and the best supervision of the quality of financial reports produced by the institution. This is expected to increase the accountability of institutional performance, thereby enabling institutional performance in managing government affairs at its best. The following are the aims and objectives of public sector financial reporting as stated by Nordiawan & Ayuningtyas Hertianti (2010) in their book "Public Sector Accounting":

1. Management and Compliance (management and stewardship).
2. Backward-looking responsibility and reporting.
3. Information about authorization and planning.
4. Continuity and sustainability of the organization.

5. Public Relations.
6. Source of facts and figures (fact and figure source).

Supervision of Financial Reports

The process of tracking budget deviations in related departments through monitoring financial reports is the basis for evaluating departmental accountability (Kenis, 2009). This will have an impact on the manager's behavior, attitudes and responsibilities. Although a supportive approach can produce positive attitudes and behavior, a punitive approach can result in low motivation and bad attitudes (Kurnia, 2004).

Punitive supervision of financial reports, according to Arifin (2007:27), may result in low motivation, but supportive supervision of financial reports can foster positive attitudes and behavior. Munawar, (2006) found that the behavior of Kupang Regional Government officials was influenced by their supervision of financial reporting. This suggests that they must continually examine financial records of completed work to identify areas of weakness. However, they never check the financial records of tasks that have been completed during implementation, thereby destroying their trust. To be aware of financial report budget gaps, you can look at the following indicators:

1. Efficiency.
2. Budget deviations
3. Responsibility
4. Supervision of financial reports
5. Achievement of budget targets

Accountability for the Performance of Government Agencies

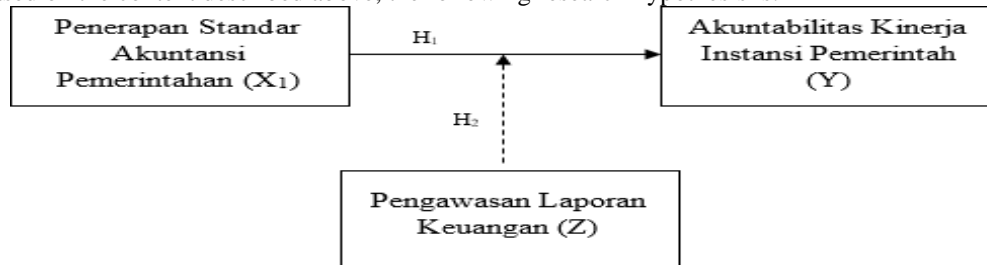
Accountability can also refer to the responsibility of organizational members who are entrusted with managing funding sources and exercising control. Accountability is the implementation of evaluation or assessment of activity implementation standards. Fadhlurrohman and colleagues, (2021).

Government authorities are obliged to respond and provide explanations about the actions and performance of a person, legal entity, or organizational leader to legal parties who have the right to such information. This justification means that all federal agencies, state agencies and institutions, as well as local and regional governments, are required to provide accountability in accordance with their primary responsibilities. The accountability required must include the institution's accomplishments and shortcomings in carrying out its mission. Nasution (2019). Aulia (2021) states that performance accountability indicators of government agencies are an accountability framework, tools and processes which basically consist of the following stages:

1. Determination of a strategic plan
2. Performance evaluation
3. Reporting performance
4. Leverage performance data to improve performance over time.

HYPOTHESIS AND FRAMEWORK

Based on the context described above, the following research hypothesis is:



Gambar 2.1
Paradigma Konseptual Penelitian

Keterangan:



Sumber: Data diolah, 2023

H₁: The implementation of government accounting standards influences the accountability of government agency performance.

H₂: The implementation of government accounting standards influences the accountability of government agency performance by being moderated by financial report monitoring variables.

RESEARCH METHODS

Research Object

Supervision of financial reports, government accounting standards, and agency performance accountability are the subjects of this research. The Sigi Regency Regional Apparatus Organization is the location of the research that will be carried out by researchers.

Types of Research

In this research, researchers used quantitative research methods. Quantitative methods are an aspect of systematic research on a phenomenon in data collection and processing using statistical or mathematical techniques. One of the applications that researchers used in this research is WarpPLS 7.0. The aim of quantitative methods is also to test hypotheses by applying existing theories. Thus, research becomes more objective.

Location and Time of Research

The research location was carried out at 30 regional apparatus organizations in Sigi Regency. Research at this location was carried out because it was seen from the influence of accounting standards on the performance of government agencies, supervision of financial reports which had an influence on performance accountability and the application of accounting standards and performance accountability had an influence on supervision of financial reports. Taking into account the relatively remote access to the research location and the data collection time, the researcher will plan to conduct the research within a period of approximately one month.

Data Collection Techniques

Primary and secondary data were collected from the field by the author through surveys, experiments and observations. In this research the author used data collection techniques, namely distributing questionnaires to OPDs in Sigi Regency. By asking written questions about how accounting regulations apply to performance accountability, using financial report monitoring as a moderating factor. By asking respondents to fill out a list of questions and provide answers based on actual circumstances.

Population

Population is a broad category consisting of subjects/objects chosen by researchers to investigate in order to draw conclusions because they have certain characteristics or characteristics. An overview of the study population is presented below:

Table 1
Research Population

No	Name of Regional Apparatus Organization	Total Population
1	Inspectorate	4
2	Regional Development Planning, Research and Development Agency	4
3	Personnel and Human Resources Development Agency	4
4	Regional Financial and Asset Agency	4
5	Regional Revenue Agency	4
6	Regional Disaster Management Agency	4
7	National Unity and Politics Agency	4
8	Department of Education and Culture	4
9	public health Office	4
10	Government tourism office	4
11	Youth and Sports Department	4
12	social services	4
13	Department of Manpower and Transmigration	4
14	Department of Transportation	4
15	Department of Public Works and Housing	4
16	Community and Village Empowerment Service	4
17	Library and Archives Service	4
18	Department of Communication and Information	4
19	Department of Population and Civil Registration	4
20	Food Security and Fisheries Service	4
21	Department of Cooperatives, Small and Medium Enterprises	4
22	Population Control and Family Planning Service	4
23	Women's Empowerment and Child Protection Service	4
24	Department of Industry and Commerce	4
25	environmental services	4
26	Department of Animal Husbandry and Animal Health	4
27	One Stop Investment and Integrated Services Service	4
28	Department of Food Crops, Horticulture and Plantations	4
29	Civil Service Police Unit and Fire Department	4
30	Torabelo Hospital	4
31	Tanambulava District	3
32	Sigi Biromaru District	3
33	Pipikoro District	3
34	Palolo District	3

No	Name of Regional Apparatus Organization	Total Population
35	Nokilalaki District	3
36	West Marawola District	3
37	Marawola District	3
38	Lindu District	3
39	South Kulawi District	3
40	Kulawi District	3
41	Kinovaro District	3
42	Gumbasa District	3
43	South Dolo District	3
44	West Dolo District	3
45	Sigi City District	3
46	Dolo District	3
Total Population		168

Source: Data Processed by Researchers (2023)

The population in this study are budget users and compilers of Government Performance Accountability reports who work in the Sigi Regency OPD. Consisting of 6 agencies, 21 departments, Inspectorate, Hospital, Civil Service Police Unit and Fire Department and 16 Districts.

Sample

The sample is one of the characteristics of the population. According to Presidential Instruction Number 7 of 1999 concerning Performance Accountability of Government Agencies, Regulation of the Minister of State for Empowerment of State Apparatus, and Bureaucratic Reform Number 29 of 2010 concerning Guidelines for Preparing Performance Determinations and Performance Accountability Reports of Government Agencies, purposive sampling is a technique for selecting samples from the population by pay attention to certain criteria. These methods were used to select the sample for this study. Budget users and parties who produce Government Agency Performance Accountability reports in the Sigi Regency OPD meet the following research sample requirements:

1. Head of OPD
2. Head of SUB Finance and Assets Division
3. Head of SUB Planning Division
4. Finance staff appointed as compilers of government performance accountability reports.

Table 1.2
Research Sample

Name of Regional Apparatus Organization	GOVERNMENT				Total
	Head of OPD	Finance and Assets	Planning	Financial department	
Inspectorate	1	1	1	1	4
Regional Development Planning, Research and Development Agency	1	1	1	1	4
Personnel and Human Resources Development Agency	1	1	1	1	4
Regional Financial and Asset Agency	1	1	1	1	4
Regional Revenue Agency	1	1	1	1	4
Regional Disaster Management Agency	1	1	1	1	4
National Unity and Politics Agency	1	1	1	1	4

Name of Regional Apparatus Organization	GOVERNMENT				Total
	Head of OPD	Finance and Assets	Planning	Financial department	
Department of Education and Culture	1	1	1	1	4
public health Office	1	1	1	1	4
Government tourism office	1	1	1	1	4
Youth and Sports Department	1	1	1	1	4
social services	1	1	1	1	4
Department of Manpower and Transmigration	1	1	1	1	4
Department of Transportation	1	1	1	1	4
Department of Public Works and Housing	1	1	1	1	4
Community and Village Empowerment Service	1	1	1	1	4
Library and Archives Service	1	1	1	1	4
Communication and Informatics Service	1	1	1	1	4
Department of Population and Civil Registration	1	1	1	1	4
Food Security and Fisheries Service	1	1	1	1	4
Department of Cooperatives, Small and Medium Enterprises	1	1	1	1	4
Population Control and Family Planning Servi	1	1	1	1	4
Women's Empowerment and Child Protection Service	1	1	1	1	4
Department of Industry and Commerce	1	1	1	1	4
environmental services	1	1	1	1	4
Department of Animal Husbandry and Animal Health	1	1	1	1	4
One Stop Investment and Integrated Services Service	1	1	1	1	4
Department of Food Crops, Horticulture and Plantations	1	1	1	1	4
Civil Service Police Unit and Fire Department	1	1	1	1	4
Torabelo Hospital	1	1	1	1	4
SAMPLE NUMBER					120

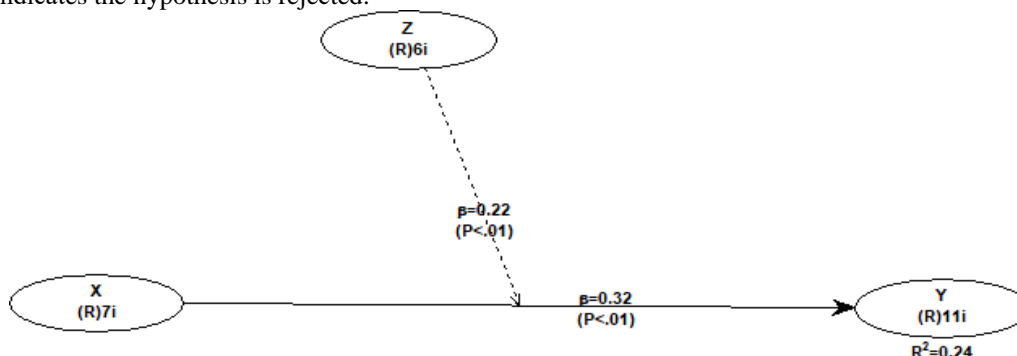
Source: Data processed by researchers (2023).

The total sample was 4 people in each Regional Apparatus Organization consisting of 1 Secretary, 1 Treasurer, 1 Finance Section Head (Head of Subdivision) and 1 PPTK (Chairman).

RESULTS AND DISCUSSION

Statistical Test Results

In this research, the significance level used was 5%. A p-value ≤ 0.05 indicates the hypothesis is accepted, whereas ≥ 0.05 indicates the hypothesis is rejected.



Source: Output Define SEM Model Warp PLS 7.

The image above shows the results of partial testing and moderation using the WarpPLS 7.0 application. Based on information regarding the results of the hypothesis in this study, the researcher tried to summarize it in table 1 below:

Tabel 1
Hasil Pengujian Hipotesis

Hipotesis	p-values	Koefisien Regresi (b)	Keterangan
H ₁	<0,001	0,320	Diterima
H ₂	0,007	0,215	Diterima

Sumber: Data diolah kembali, 2023

The findings of hypothesis testing H₁ in table 1 show p-values of <0.001, which is less than the significance level of 0.05. The results of testing hypothesis H₁ show that the implementation of government accounting standards has a positive effect on the accountability of government agency performance.

The findings of testing the H₂ hypothesis in table 1 show a p-value of 0.007, smaller than the significance level of 0.05. The results of testing hypothesis H₂ show that supervision of financial reports moderates the effect of implementing government accounting standards on the accountability of government agency performance.

Discussion

Implementation of Accounting Standards Has a Positive Influence on Performance Accountability of Government Agencies

Implementing government accountability standards can increase the accountability of government management, research finds. This means that high quality funds will be obtained through the use of acceptable government accounting standards. Apart from that, good financial reports will show accountability and ownership of the financial reports produced. The implementation of good accounting procedures by government institutions

and effective supervision of the quality of financial reports produced by these institutions is expected to increase institutional responsibility and facilitate the best performance in the management of public affairs. Government accounting standards are accounting guidelines created during the examination and analysis of government financial reports.

Encouraging the public to have access to financial reports is the main objective of setting public accounting standards. Performance is a key concept in implementing good governance in managing public companies. As a result, public accountability procedures can end the accounting cycle. Organizational operations such as planning, budgeting, budget realization, purchasing products and services, financial reporting, auditing, and public accountability can produce efficient and productive results, which ultimately improve government performance (Bastian, 2011).

According to Santoso (2008), the use of public sector accounting and supervision of the quality of government agency financial reports should in theory have an influence on the accountability of government agency performance. The volume and quality of government financial reports has an impact on the accountability of government performance in the public sector related to accounting. This shows the significant impact of public sector accounting on the performance of government agencies. The use of public sector accounting encourages greater responsibility among government entities by providing information regarding goals, responsibilities, and expenditure items. Ultimate (2012).

Improving government law enforcement standards has led the public sector to undertake research to understand how the challenges and bad behavior faced by society can be addressed. Information technology used in the public sector can help the government provide information to the public more quickly, effectively and efficiently.

Supervision of Financial Reports Moderates the Application of Accounting Standards to the Performance Accountability of Government Agencies

Based on the research results, it can be concluded that if financial reports are allowed to be expanded, it will reduce the impact of government service standards on employee working hours in government agencies. It is stated that monitoring is an instrument that adjusts financial assets to suit unforeseen circumstances. As a result of the suitability of these financial assets to unforeseen circumstances, the resulting financial assets are expected to have high quality and be able to function as a means of accountability or a form of public accountability to the general public.

Accountability can also be understood as the responsibility of organizational members who are entrusted with managing resources and require accountability as control. Accountability is the implementation of evaluation or assessment of activity implementation standards. Fadhlurrohman and colleagues, (2021).

Real efforts to encourage openness and accountability in state financial management are manifested in government financial accountability reports that are prepared on time and in accordance with generally accepted government accounting standards. Government financial reports are prepared and presented using accounting principles, sometimes referred to as government accounting standards. By implementing government accounting standards, it is hoped that the presentation of financial reports can be successful. In this way the government is accountable to outside parties. However, in order for government accounting regulations to be complied with, financial reporting is required for the system to work.

Conclusion

The following conclusions can be drawn from the research and discussion previously mentioned:

1. The implementation of accounting standards has a good and big impact on the accountability of government agency performance.
2. Supervision of financial reporting acts as a moderator in the interaction between performance accountability of government agencies and the use of accounting standards.

Suggestions

The suggestions for this research are as follows:

A. For Government Agencies

1. Provide comprehensive financial accounting training to all staff so that they can apply the principles of Government Accounting Standards (SAP) effectively and efficiently.
2. One of the first steps in creating a pattern of enforcing accountability for the performance of government entities was research conducted in Sigi Regency. Therefore, this is one of the elements that influences the accountability of the Sigi Regency government's performance. Suggestions that are reviewed from the Implementation of Accounting Standards, should be to maximize the role of the Implementation of Accounting Standards in the OPD of Sigi Regency.

B. For Researchers

For further research, it is recommended to add other variables that apply accounting standards to agency performance accountability. So that it can be used as reference material for researchers and as consideration for expanding further research.

Research Limitations

One of the research obstacles is that many respondents filled out the questionnaire but were only represented by their subordinates.

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