The Influence of Implementing Government Accounting Standards, Government Internal Control Systems, Utilization of Information Technology and Apparatus Competence on the Quality of West Java Provincial Government Financial Reports

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh penerapan standar akuntansi pemerintahan, sistem pengendalian intern pemerintah, pemanfaatan teknologi informasi, dan kemampuan aparatur terhadap kualitas laporan keuangan Pemerintah Provinsi Jawa Barat. Populasi penelitian ini terdiri dari dinas dan badan pada Organisasi Perangkat Daerah (OPD) di Pemerintah Provinsi Jawa Barat, yang berjumlah 38 instansi. Penelitian ini menggunakan data primer yang diperoleh melalui penyebaran kuesioner kepada penyusun laporan keuangan masing-masing OPD. Sampel penelitian terdiri dari 38 responden yang mewakili OPD tersebut. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program Statistical Product and Service Solutions (SPSS) versi 26. Hasil penelitian menunjukkan bahwa secara bersama-sama, penerapan standar akuntansi pemerintahan, sistem pengendalian intern pemerintah, pemanfaatan teknologi informasi, dan kemampuan aparatur berpengaruh signifikan terhadap kualitas laporan keuangan Pemerintah Provinsi Jawa Barat, dengan nilai signifikansi sebesar 0,000. Simpulan dari penelitian ini adalah penerapan standar akuntansi pemerintahan, sistem pengendalian intern pemerintah, pemanfaatan teknologi informasi, dan kemampuan aparatur memiliki peran penting dalam meningkatkan kualitas laporan keuangan. Implikasi dari penelitian ini adalah pentingnya Pemerintah Provinsi Jawa Barat untuk memperhatikan dan meningkatkan aspek-aspek tersebut dalam upaya meningkatkan transparansi, akuntabilitas, dan kualitas laporan keuangan.

ABSTRACT

This study aims to analyze the effect of the application of government accounting standards, government internal control systems, the use of information technology, and the ability of apparatus on the quality of the financial statements of the West Java Provincial Government. The population of this study consists of offices and agencies in the Regional Apparatus Organization (OPD) in the West Java Provincial Government, totaling 38 agencies. This study used primary data obtained through the distribution of questionnaires to the compilers of the financial statements of each OPD. The research sample consisted of 38 respondents representing the OPD. The analysis method used is multiple linear regression analysis using the Statistical Product and Service Solutions (SPSS) program version 26. The results showed that together, the application of government accounting standards, government internal control systems, the use of information technology, and apparatus capabilities had a significant effect on the quality of the West Java Provincial Government's financial statements, with a significance value of 0.000. This study concludes that the application of government accounting standards, government internal control systems, the use of information technology, and the ability of apparatus have an important role in improving the quality of financial statements. The implication of this study is the importance of the West Java Provincial Government to pay attention to and improve these aspects to improve transparency, accountability, and the quality of financial statements.

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1. INTRODUCTION

The purpose of financial reports is to provide meaningful information about the financial condition and all transactions carried out during the reporting company's financial year (Arista & Nurlaila, 2022; Ulupui et al., 2021). Financial reports are also used to determine the value of financial resources used in carrying out government functions, to assess economic conditions, to assess the effectiveness and efficiency of reporting units, and to determine compliance with laws and regulations. All state institutions, including local governments, are required to prepare financial reports. The Regional Government Financial Report (LKPD) shows the financial condition and performance of the entity (Karina & Wibowo, 2022; Suhardjo, 2019). LKPD is a form of accountability for the use of public funds (APBD). Besides that, 2003 concerning State Finances stipulates that accounting accountability reports for the implementation of the APBN/APBD must be prepared and presented by Government Accounting Standards (SAP). It is hoped that the financial reports produced by implementing SAP will provide greater value to the government (Adiputra et al., 2018; Karina & Wibowo, 2022). The government's internal control system and implementation of government accounting standards are some of the many variables that can influence the quality of government financial reporting (Aswar et al., 2021; Mutaher, 2019). Government accounting standards cover the accounting principles and reporting accounting units used in preparing and submitting annual government financial reports as well as the methods used to present financial reports and annual initiatives. Government Regulation Number 71 of 2010 concerning Government Accounting Standards regulates this. An internal system is also needed to support the preparation of good financial reports. Work unit leaders will be able to utilize this system to monitor, control, and evaluate every step taken to achieve the goals of effective and transparent financial reporting, responsible financial management, and financial management to ensure that appropriate operations are carried out to achieve company goals. Every year, the Financial Audit Agency (BPK) publishes a report on the results of its audit of government financial reports. Financial report audits are carried out to obtain an opinion about the accuracy of the financial report presentation (Panggabean, 2019; Zakaria et al., 2021). The auditor's professional opinion about the accuracy of the information in the financial statements is known as an opinion. This opinion is based on standards relating to (a) compliance with government accounting standards; (b) sufficient information disclosure; (c) performance of the internal control system; and (d) legal compliance.

According to this examination, based on the level of reasonableness of the data, the BPK issued predicates in the form of four types of statements. Unqualified First Opinion (WTP), which means that the company has followed generally accepted accounting standards correctly, based on the audit evidence collected. Apart from the WTP opinion, the WTP opinion with an explanatory paragraph (WTP-DPP) is the information provided when the auditor has to add an explanatory paragraph to the audit report in some cases. Second, the Qualified Opinion (WDP) shows that, with a few exceptions, most financial statements do not contain misstatements. Third, an adverse opinion (TW) states that the financial statements contain inaccurate information. If the auditor provides an adverse opinion, the accuracy of the financial statements will inevitably be called into question and may mislead users of the reports as they make decisions. Fourth, in the in the Disclaimer of Opinion (TMP), the auditor refuses to provide comments because the financial statements presented are very uncertain. Assuming that the auditor's duties are limited, gathering and obtaining the necessary evidence becomes difficult.

The BPK has examined the 2021 regional government financial reports (LKPD) from 542 regional governments. The inspection results showed that 41 LKPD had not received an Unqualified Opinion (WTP). BPK Chairman Isma Yatun stated that this problem had an impact on discrepancies in the presentation of financial reports in 41 LKPD, both in fixed asset accounts and capital expenditure accounts. According to the summary of the results of the 2022 I Semester Examination Results Summary (IHPS), 500 local governments received the WTP opinion (92.4%), 38 local governments received the WDP opinion (7%), and three local governments received the TMP opinion (0.6%). According to the BPK chairman, 34 out of 34 LK provincial government financial reports (one hundred percent) accepted the WTP conclusion based on government level. Meanwhile, 377 of 414 City Financial Reports (ninety-one percent) and 89 of 93 District Financial Reports (ninety-six percent) accepted the WTP conclusion. The assessment results exceeded the 2020–2024 RPJMN targets for provincial, district and city governments by 92 percent, 80 percent and 92 percent respectively. In addition, the 2022 IHPS I includes 35 performance assessments for local governments. According to the BPK chairman, 34 out of 34 LK provincial government financial reports (one hundred percent) accepted the WTP conclusion based on government level. Meanwhile, 377 of 414 City Financial Reports (ninety-one percent) and 89 of 93 District Financial Reports (ninety-six percent) accepted the WTP conclusion. The assessment results exceeded the 2020–2024 RPJMN targets for provincial, district and city governments by 92 percent, 80 percent and 92 percent respectively. In addition, the 2022 IHPS I includes 35 performance assessments for local

governments. The BPK provided an Unqualified Opinion (WTP) based on an examination of the BPK Audit Result Report on the LKPD of West Java Province for Fiscal Year 2021, which includes the implementation of the action plan that will be implemented by the West Java Provincial Government to follow up on recommendations. However, even though it has a small impact on the fair presentation of financial statements, there are several important things that must be considered immediately. One of the problems is that the management of the Regional Government Information System (SIPD) by the West Java Provincial Government is still inadequate. In addition, there are situations where expenses exceed the salaries and allowances for non-active civil servants. The two SKPDs have smaller work volumes for capital expenditure on roads, irrigation and networks. Fixed asset management still has many shortcomings.

The West Java Provincial Government is one of the regional governments that is being used as a pilot project in implementing the Regional Government Information System (SIPD). The implementation of SIPD is carried out in stages, starting with the planning stage, budgeting stage, administration stage, accountability stage, and reporting stage. The implementation of the SIPD planning stage and budgeting stages has been carried out since 2019 and 2020. The administration stage has only been running since 2021 and is still in the development stage to date. Meanwhile, the financial accountability and reporting stages are currently still in the application development process. The use of the SIPD application for accountability and financial reporting steps is something that is highly desired by all SIPD application users because the West Java Provincial Government does not use a companion application to complete accountability and financial reporting steps, so manual processes are still used when preparing reports. In this context, this research was conducted to identify the influence of the implementation of government accounting standards, the government's internal control system, the use of information technology, and apparatus competency on the quality of the West Java Provincial Government's financial reports. With a deeper understanding of these factors, it is hoped that we can provide valuable recommendations and input for the West Java Provincial Government in improving the quality of their financial reports.

2. METHOD

This Researchers use a quantitative approach to conduct research with the aim of testing theories, showing relationships between variables, and making generalizations that have predictive value (Sugiyono, 2017). This research involved all Regional Work Units (SKPD) in the West Java provincial government. The 38 respondents in this study represent the preparation of financial reports from the 38 SKPDs. The type of data used in this research is primary data, namely data collected directly from respondents at the research location through questionnaires about the variables studied. Ordinal scale data is converted into an interval scale using the Analytical Method of Successive Interval (MSI). In addition, as a requirement for conducting a number of multiple regression analyses, classical assumption tests were used to analyze the collected data. The model used in this research is:

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Information
Y   : variable dependent for the quality of financial reports
α : constant
b   : regression coefficient
X1 :independent variablefor government accounting standards
X2 : variable independent government internal control system
X3 : variable independent use of information technology
X4 : variable independent apparatus competency
e   : error, nuisance variable

Research variables are attributes, characters, or values of people, objects, or activities that show certain variations that are intended to be studied and from which conclusions can be drawn (Sugiyono, 2017). According to research variables, research objects are the focus of research (Arikunto, 2014). Regarding this research topic, there are two types of variables with appropriate attributes, including (a) independent variables. An independent variable is a variable that influences changes in the dependent variable. Independent variables are also called independent variables that influence or cause the dependent variable to change or the emergence of the dependent variable. In this research, the variables that have an independent position or independent variables are standard accounting government (X1), system-penetrating internal government (X2), utilisation technology information (X3), and competence paratur (X4); (b) dependent variable. Variable-dependent is a type of variable that is explained or

influenced by an independent variable. The dependent variable is known as the dependent variable. The dependent variable is the variable that is influenced by or is the result of the independent variable. In this research, the variable that occupies the dependent position, or the dependent variable is quality report finance (Y).

3. RESULTS AND DISCUSSION

Results
Analysis Validity Test

The validity test is used to determine this validity (Ghozali & Ratmono, 2017). A survey is said to be valid if its statements can reveal what it measures. It can be concluded that the relationship that exists between each index and each part of the population shows the validity of each variable for r count > r table. In other words, the underlying validity of all elements has been tested, checked, and can be used.

Reliability Test

Reliability testing is a tool that allows the same data for the same items to be measured repeatedly. Only legitimate questions or requests can be tested for credibility (Sugiyono, 2017). Using the SPSS program, statements were tested statistically against the Cronbach's alpha coefficient value. A variable is considered reliable (acceptable) if its Cronbach's alpha value is more than 0.60.

Table 1. The Reliability test results

Variable	Cronbach's Alpha	N of Items	Information
Government Accounting Standards	0.968	28	Reliable
Government Internal Control System	0.928	14	Reliable
Utilization of Information Technology	0.886	10	Reliable
Apparatus Competence	0.927	15	Reliable
Quality of Financial Reports	0.917	15	Reliable

The Cronbach alpha coefficient of each variable is greater than 0.60, as shown in the caption, Table 1. Therefore, the designed survey can explain certain symptoms at different times, so that it can be considered credible and useful for achieving research objectives (Sekaran & Bougie, 2017).

Normality test

If the graphic data (dots) that have been presented in Figure 1 follow the diagonal line, the regression model is considered to be normally distributed. The Kolmogorov-Smirnov test can also be used to determine the normality of the data. The data significance value shows a normal distribution if it is more than 5% or 0.05, and abnormal if it is less than 5% or 0.05.
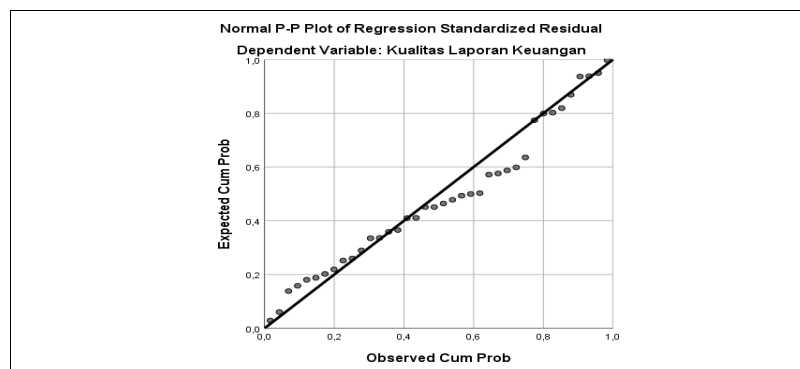

Figure 1. The Kolmogorov-Smirnov Normality Test Results

Table 2. The Kolmogorov-Smirnov Normality Test Results

One-Sample Kolmogrov-Smirnov Test		
N		38
Normal Parameters a.b	Mean	0.000
	Std. Deviation	4.460
	Absolute	0.133
Most Extreme Differences	Positive	0.133
	Negative	-0.072
Statistical Tests		0.133
Asymp. Sig. (2-tailed)		0.089

Data (points) are spread along the diagonal of the image, especially normal probability histograms. The significance value (Asymptotic Sign 2-tailed) obtained from the statistical test is 0.089, which indicates that the value obtained is greater than the significance value of 5%, or 0.05, as shown in Table 2. In conclusion, the regression model meets the assumptions of normality and the residuals are normally distributed.

Multicollinearity Test

None of the multicollinearity models found were good regression models. According to Ghozali Imam (2021),There are no symptoms of multicollinearity if the tolerance value is more than 0.100 and the variable inflation factor (VIF) value is less than 10.00.

Table 3. The Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Government Accounting Standards	0.350	2.854
Government Internal Control System	0.293	3.416
Utilization of Information Technology	0.360	2.778
Apparatus Competence	0.525	1.906

The tolerance value of each variable is greater than 0.100 and the VIF value is less than 10, proving the conclusion that the regression model does not have multicollinearity, as shown in the information presented in Table 3.

The Heteroscedasticity Test

There is no heteroscedasticity in a good regression model. Heteroscedasticity does not occur if the distribution in the distribution image does not show a clear pattern (wavy, widening, or narrowing) (Ghozali Imam, 2021). In addition, if there are points spread above and below the number 0 on the y-axis, heteroscedasticity does not occur.
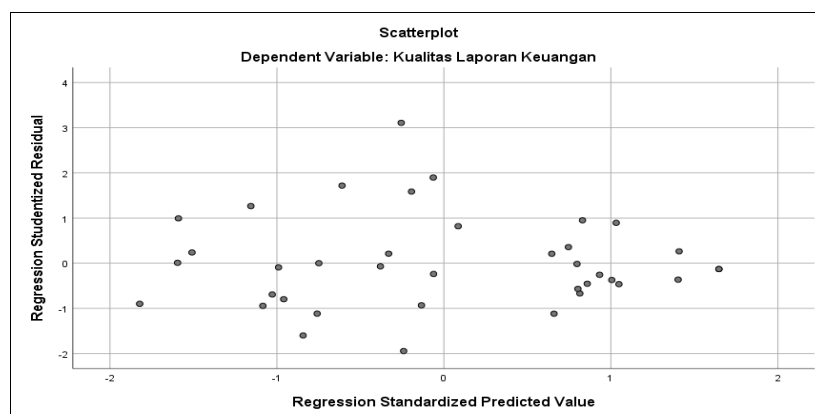
Figure 2. The Heteroscedasticity Test Results

There is no heteroscedasticity in the regression model of this study because there are no randomly distributed patterns or plot points above and below the number 0 on the Y axis, as shown in Figure 2.

Hypothesis testing
Significance Test t (t-Test)

Basically, the t-test is used to determine the effect of each independent variable on the dependent variable partially or separately. Ho is rejected and Ha is accepted if t_count is greater than t_table or sig value. less than 0.05. On the other hand, it applies if tcount is greater or the sig value. less than 0.05.

Table 4. The Partial Test Results (t-test)

Model	t	Sig.
(Constant)	2,071	0.046
Government Accounting Standards	3,347	0.002
Government Internal Control System	2,416	0.021
Utilization of Information Technology	-2,253	0.031
Apparatus Competence	2,620	0.013

Table 4 shows several things related to the partial test, namely: (a) The results of previous statistical tests show that the variable implementing government accounting standards has a t_count value of 3,347 and a t_table value of 2,035. Because the t _count value is greater than t_table, namely 3.347 which is greater than 2.035, and the significance value is lower than 0.05, which is 0.002 which is lower than 0.05, it can be concluded that Ho1 is rejected and Ha1 is accepted. In other words, implementation of government accounting standards improves financial reporting; (b) The results of the statistical tests above show that the internal control system variable has a t_count value of 2.416 and a t_table value of 2.035. Because the t_count value is greater than t_table, namely 2.416 which is greater than 2.035, and the significance value is lower than 0.05, which is 0.021 which is lower than 0.05, it can be concluded that Ho2 is rejected and Ha2 is accepted. In other words, the quality of financial reports increases as a result of implementing the government's internal control system; (c) The results of the statistical test above show that the information technology utilization variable is rejected and Ha3 is accepted because the (-) t_count value is less than (-) t_table, namely -2.253 less than -2.035, and the significance value is less than 0.05, namely 0.031 less from 0.05. In other words, the quality of financial reports increases due to the use of information technology; (d) The results of the statistical test above show that the apparatus competency variable has a t_count value of 2,620 and a t_table value of 2,035. Because the t_count value is greater than t_table, namely 2.620 which is greater than 2.035, and the significance value is lower than 0.05, which is 0.013 which is lower than 0.05, it can be concluded that Ho4 is rejected and Ha4 is accepted. In other words, apparatus competency improves the quality of financial reports.

F Significance Test (F-Test)

Basically, the F-test aims to determine how well the West Java provincial government's financial reports are influenced by the implementation of the government accounting system, the government's internal control system, the use of information technology, and the capabilities of the apparatus. The null hypothesis (Ho) is rejected and the alternative hypothesis (Ha) is accepted if Fcount is greater than Ftable or the significance value of F is less than 0.05. On the contrary, it applies if the opposite happens.

Table 5. F Significance Test Results (F-test)

	Model	Sum of Squares	df	Mean Square	F	Sig.
	Regression	2019.899	4	504.975	22.648	0.000
1	Residual	735.792	33	22.297		
	Total	2755.691	37			

On Table 5, the test results show that the F_count value is greater than F_table, namely 22,648, greater than 2,659, and the significance value is less than 0.05, namely 0.000, less than 0.05. This indicates that Ho is rejected and Ha is accepted, or that the application of the government accounting system, the

government internal control system, the use of information technology, and the capabilities of the apparatus jointly influence the quality of local government financial reports.

The Coefficient of Determination Test (R2)

The main purpose of the coefficient of determination is to determine the ability to explain variations in the dependent variable. The adjusted R2 value ranges between 0 and 1. A small adjusted R2 value indicates that disclosure is limited. On the other hand, a large adjusted R2 value indicates that the independent variable can show significant variations from the dependent variable.

Table 6. The Coefficient of Determination Test Results (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.856	0.733	0.701	4.722

Table 6 shows an adjusted R-squared value of 0.701, or 70.1%, which shows that four independent variables are responsible for the quality of financial reports: implementation of government accounting standards, government internal control system, use of information technology, and competency of apparatus in the West Java provincial government. other factors not included in this research model amounted to 29.9%.

Discussion

The Influence of Government Accounting Standards on the Quality of Financial Reports in the Regional Government of West Java Province.

The research results show that government accounting standards have a positive and significant effect on the quality of the West Java Provincial Government's financial reports. The calculated t-test results show a value of 3.347, while the t table value is 2.035. The higher the government accounting standards, the better the local government financial reports. Government accounting standards are closely related to the quality of local government financial reports as measurement and reporting of financial transactions used to inform financial decision making. It is important to manage local government finances in a manner that complies with government accounting regulations. Regional finances must be managed in an orderly manner, in compliance with statutory regulations, efficiently, economically, effectively, transparently and responsibly by paying attention to justice, decisions and benefits for the community. In addition, finances must be managed in a timely and effective manner, with reliable evidence of administration. The results of this research are in line with previous research which found that the quality of financial reports is influenced by government accounting standards (Aminy et al., 2021; Pujanira & Taman, 2017).

The Influence of the Government's Internal Control System on the Quality of Regional Government Financial Reports

The research results show that the government's internal control system has a positive and significant impact on the West Java Province government's financial reports. The calculated t-test results show a value of 2.416, while the t-table value is 2.035. The better an organization's internal government control system, the better the local government's financial reports. A good system is designed, built and can work well only if its parts are well integrated and do their jobs correctly. If there is a good internal control system, presenting financial information can be trusted and produce good financial reports. Previous research by Purnama Sari Br Sinulingga, Arthur Simanjuntak, and Mitha Christina Ginting (2022) shows that the implementation of the government's internal control system improves the regional government's financial reports at the Karo District Health Service (Ikyarti & Aprila, 2019; Sinulingga et al., 2022). In addition, similar research shows that the implementation of a government internal control system improves the quality of local government financial reports (Harahap & Erwin, 2022; Irfan et al., 2020).

The Effect of Using Information Technology on the Quality of Regional Government Financial Reports

Research shows that using information technology can improve the quality of the West Java Province government's financial reports. This is supported by the calculated t-test results which show a value of -2.253 while the t-table value shows a value of -2.035. This shows that the more an organization uses information technology, the better the local government's financial reports. This is an example of a computer application or system used by local governments that can help prepare financial reports that

follow government accounting standards. Information technology can improve performance, answer information needs, and increase the efficiency of government officials. Previous research shows that the use of information technology improves the quality of local government financial reports at the Karo District Health Service (Ahmad et al., 2024; Sofyani et al., 2020). Similar research also shows that the use of information technology improves the quality of local government financial reports (Rahmawati et al., 2018; Riyadi et al., 2021). In addition, previous research found that the use of information technology affects the quality of financial reports prepared by the local government of Bungo Regency (Riyadi et al., 2021; Utami & Erwati, 2023).

The Influence of Apparatus Competence on the Quality of Regional Government Financial Reports

The research results show that the ability of the apparatus has a positive and significant effect on the quality of the West Java Provincial Government's financial reports. This is supported by the calculated t-test results which show a value of 2.620 and the table t-test value which shows a value of 2.035, which shows that the financial reports produced are of higher quality with more sophisticated equipment. Competent human resources or apparatus will help local governments implement government accounting standards to create good financial reports. Previous research shows that the quality of Bungo Regency reports is influenced by the competence of human resources or apparatus (Aprsiansyah et al., 2020; Dhonal, 2018). Previous research found that the influence of apparatus competency was positive, insignificant, or in other words not significant (Islamiyah et al., 2020; Njonjie et al., 2019).

The Influence of the Government Accounting System, Government Internal Control System, Use of Information Technology, and Apparatus Competence on the Quality of Financial Reports

The research results show that the following factors influence the quality of financial reports: government accounting system, government internal control system, use of information technology, and apparatus capabilities. The test results show that the calculated F value is 22.648, while the F table value is 2.659, and the calculated significance value is 0.00, which indicates that the significance value is below 0.05. Thus, research findings show that the quality of financial reports is influenced by the government accounting system, the government's internal control system, the use of information technology, and the capabilities of the apparatus..

4. CONCLUSIONS AND SUGGESTIONS

After analyzing and discussing the implementation of government accounting standards, the government's internal control system, the use of information technology, and the competence of apparatus in the West Java provincial government, the following conclusions can be outlined: The West Java provincial government saw a significant increase in the quality of financial reports due to the implementation of the government accounting system. The West Java provincial government saw a significant improvement in the quality of financial reports due to the government's internal control system. The West Java provincial government saw a significant improvement in the quality of financial reports due to the use of information technology. The West Java provincial government saw a significant improvement in the quality of financial reports due to the competence of the apparatus. The West Java provincial government produces 70.1% of the total independent variables, which consist of the implementation of government accounting standards, the government's internal control system, the use of information technology, and apparatus competency. The remaining 29.9% was caused by other variables not included in this research model.

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