ICOBEST 2023

THE 6TH INTERNATIONAL CONFERENCE ON BUSINESS, ECONOMICS, SOCIAL SCIENCES & HUMANITIES

UNIVERSITAS KOMPUTER INDONESIA
UNIKOM

E-ISSN : 2830-0637

"SCIENTIFIC FRAMEWORK AS INITIATOR OF CHANGE IN POST-PANDEMIC CRISIS"

PROCEEDING

UNIKOM International Conference on Business, Economics, Social Sciences & Humanities (ICOBEST) 2023

JEECAR Journal of Eastern European and Central Asian Research

MAJCAFE (ISSN 1511-2802) MALAYSIAN JOURNAL OF CONSUMER AND FAMILY ECONOMICS

Journal of PROFESSIONS and ORGANIZATION

Clarivate Web of Science™

MAR MANAGEMENT & ACCOUNTING REVIEW

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Proceeding of
The International Conference
on Business, Economics, Social Sciences, and Humanities
Volume 4, Maret 2023

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Publisher:
Universitas Komputer Indonesia Bandung, Indonesia

Editorial Staff Address:
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https://www.unikom.ac.id

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International Conference on Business Economics, Social Sciences & Humanities

Accountability through Public Sector Accounting and the Quality of Financial Reports

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Abstract. The primary objective was to investigate the impact of public sector accounting and the quality of financial reports on accountability in Indonesia, with a focus on the potential effects on sector performance in their respective fields. The study employed a descriptive and verification analysis method, utilizing a quantitative approach. A Random Sampling technique was used to select 257 respondents. The sampling was conducted randomly without regard to strata in the population. The primary data source for the study was obtained through questionnaires distributed to the respondents. To test the hypothesis, the study employed multiple linear regression analysis using the SPSS Version 26.0 software analysis tool. The results indicate that public sector accounting has a positive effect on accountability performance, and the quality of financial reports has a positive effect on accountability performance. These findings have significant implications for policymakers and stakeholders in the public sector, particularly in terms of strengthening accountability mechanisms and improving financial management practices. Moreover, this research has the potential to contribute significantly to the existing literature on public sector accounting and accountability in Indonesia. The study's findings can serve as a valuable reference for future researchers seeking to explore similar topics and can aid in the development of more robust and comprehensive research frameworks. Ultimately, this research seeks to promote the overall development of the public sector in Indonesia and contribute to the country's broader economic growth and prosperity.

Keyword : Accountability, Public Sector Accounting, Quality of Financial Statements

1. Introduction

Improving accountability for the performance of government agencies is a crucial policy issue in Indonesia today. This is because it has a significant impact on efforts to create good governance, which in turn has a broad impact on the economic and political fields [1]. In the economic field, enhancing accountability for the performance of government agencies will help to create a better investment climate. In the political field, it will improve the level of public trust in the government. Therefore, it is important to prioritize efforts to improve the performance accountability of government agencies to promote economic and political development in Indonesia. There are greater demands from society for transparency and public accountability by public sector institutions. Public sector organizations are currently facing pressure to be more efficient, taking into account the economic and social costs and the negative impacts of their activities. These demands caused accounting to be quickly accepted and recognized as the science needed to manage public affairs.

Access to information about the Indonesian government is crucial to understand the government's role in managing national affairs at both central and regional levels. Government agencies play a critical role in executing policies and achieving the country's objectives. They are essential in ensuring the smooth functioning of government missions and the attainment of national goals [2]. The performance of government agencies in executing their responsibilities and achieving the goals of the country can be evaluated through information about their performance accountability. This information provides valuable insights to the government for making decisions and improvements in managing government affairs. Furthermore, it serves as a basis for preparing accountability reports to enhance transparency and strengthen public trust in the government. Public accountability is an obligation to provide accountability and explain the performance and actions of a person, legal entity, or organization head to other parties with the right to ask for accountability and information obligations [3]. The problems that occur in the development of public sector accountability in Indonesia are necessary for an evaluation of its staff was carried out regarding the achievement of the results of the implementation of accountability for the performance of government agencies of the City of Bandung, which received a fairly good score, which decreased compared to the previous year. This decreased because there were still Regional Apparatus Organizations that were negligent in overseeing their work programs. The development of public sector accountability in Indonesia today is strengthening accountability demands for public institutions, both at the central and regional levels. The growing demand for implementing public accountability has implications for public sector management to provide information to the public. The public sector's obligation to account for, present, report and disclose all activities and activities make it possible for government employees to report publicly on the results of government operations and the use of public funds. The objective of public sector accounting is related to accountability [4]. According to [5], public sector accounting is a technical mechanism and accounting analysis applied to high-state institutions and their subordinate departments for implementing the management of various public funds. However, there is a phenomenon regarding public sector accounting, especially in the education office. There are various problems that often occur, namely related to budget management that is not in accordance with its use.

Previous research has explained that public-sector accounting has an effect on public accountability. Research conducted by [6] explains that the variables of the application of public-sector accounting have an effect on accountability. Likewise with [7] research which states that the implementation of public-sector accounting has an effect on accountability. Furthermore, the application of public-sector accounting has a fairly strong relationship to accountability. Meanwhile, the research conducted [8] explain that the application of public-sector accounting has a negative and insignificant effect. So it can be said that the application of public sector accounting has no significant effect on performance accountability. According to [9], an entity or agency's position of accountability and financial performance can be seen in its financial reports for a period or at a certain time. To create accountability, the financial reports submitted must be of high quality. However, in reality, there are still weaknesses, including weaknesses in account details that are presented not in accordance with regulations and not supported by sufficient evidence, accounting control and reporting systems that are not optimal, entities are late in submitting reports, inadequate accounting and reporting information systems, there are no effective activities in managing funds, resulting in the use and accountability of funds that are not in accordance with the provisions [10].

Research conducted by [11] explains that the quality of financial reports has a positive and significant effect on accountability, and [12] explains the quality of financial reports has a significant effect on accountability. Meanwhile, according to research by [13], the presentation of financial reports does not affect accountability. The difference between this research and previous studies is the object and the research period. Previous studies used the Regional Financial and Asset Management Agency, the Religious Courts, and regional apparatus organizations as objects with a research period from 2019-2022. Quantitative research works as an approach. Method analysis such as multiple regression analysis is used for data analysis.

2. Method

Approach method used is quantitative research. Quantitative research is research that uses an approach to empirical studies to collect, analyze, and display data in numerical form, which is based on the philosophy of positivism, is used to examine certain populations or samples, data collection uses research instruments, data analysis is quantitative/ statistics, with the aim of testing the hypotheses that have been set. The research method used in this study is the verification method. By using the research method, it will be known that there is a significant influence or relationship between the variables studied to produce conclusions that will clarify the description of the object under study. The verification research method calculates how much influence the independent variables have on the dependent variable. The sample of this study included 257 people who were in the Bandung City Education Office. The data analysis method was used through descriptive analysis and verification analysis.

In this study, the data analysis method employed is multiple regression analysis. This technique is applied to examine whether there exists a relationship between two or more independent variables (X) and a dependent variable (Y). Through multiple regression analysis, it is possible to determine the extent to which the independent variables impact the dependent variable. Multiple linear regression estimates the magnitude of the coefficients resulting from a linear equation involving two independent variables to be used as a predictor of the value of the dependent variable. Multiple linear regression analysis is used to analyze the effect of several independent variables on the dependent variable. Concerning this study, the independent variables are Public Sector Accounting (X1) and Quality of regional financial reports (X2), while the dependent variable is Public Accountability (Y). According to [14], multiple linear regression formula:

$$Y = \alpha + \beta\,1X1 + \beta\,2X2 + e \quad (1)$$

Where:
Y = Variable Y
α = constant regression equation
β1 = Regression coefficient of variable X1
β2 = Regression coefficient of variable X2
X1= Variable X1
X2 = Variable X2

The magnitude of the determinant coefficient indicates the percentage role of all independent variables on the value of the dependent variable. The greater the value, the indicates that the resulting regression equation is good for estimating the dependent variable. The results of this determination coefficient can be seen from calculations with Microsoft/SPSS or manually obtained from R2 = SSreg/Sstot. By taking into account the characteristics of the variables being tested, the appropriate statistical test for calculating regression analysis and correlation can be determined.

3. Results and Discussion

To ensure the credibility of the results obtained from the multiple linear regression analysis, it is necessary to fulfill certain assumptions before testing the hypothesis. These assumptions include testing for normality, multicollinearity, and heteroscedasticity to avoid any potential biases in the regression results. In order to strengthen the results obtained from the regression, a test of the classic assumptions of regression was conducted. The outcomes of this test are as follows:

3.1 Normality Test Results

The results of the normality test can be shown in Table 1 below:

Table 1: Kolmogorov-Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		257
Normal Parameters [a,b]	Means	.0000000
	std. Deviation	3.84050792
Most Extreme Differences	absolute	.050
	Positive	065
	Negative	-.070
Test Statistics		.070
asymp. Sig. (2-tailed)		.300 [c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Table 1, which presents the SPSS output, shows that the Asymp Sig. value is 0.300, indicating that the probability value is greater than 0.05. Based on the testing criteria, it can be inferred that the residuals in the regression model have a normal distribution. Therefore, the model fulfills one of the prerequisites for regression testing.

3.2 Multicollinearity Test Results

Multicollinearity means a strong relationship exists between some or all of the independent variables in the regression model. If there is multicollinearity, the regression coefficient becomes uncertain, and the error rate becomes very large and is usually marked by a substantial determination coefficient value. However, the partial regression coefficient test has few significant regression coefficients. In this study, the Variance Inflation Factors (VIF) were used as an indicator of multicollinearity among the independent variables, as seen in Table 2 below.

Table 2: Multicollinearity Test Results

Coefficients[a]

	Collinearity Statistics	
Model	tolerance	VIF
(Constant)		
Public sector accounting	.785	1097
Quality of Financial Statements	.785	1097

A. Dependent Variable: Public Accountability Performance

Table 2 presents the VIF values, indicating that there is no significant correlation among the independent variables. This is evident from the tolerance (α) and Variance Inflation Factor (VIF) values, which satisfy the criteria for a correlation check where alpha/tolerance is set at 10% or 0.10, and VIF is set at 10. From the results of the VIF output, calculate the Public Sector Accounting variable of 1,058, and VIF Calculate from the variable Quality of Financial Reports of 1,097, all are less than 10. Then for the tolerance value of the Public Sector Accounting variable of 0,785, and the tolerance value of the Quality of Financial Reports variable. 0,785 = all greater than 0,10. It can be concluded that there is no multicollinearity between the variables studied.

3.3 Heteroscedasticity Test Results

This test was performed to determine if there is a difference in the variance of the residuals from one observation to another in a regression model. A good regression model should be free from heteroscedasticity problems. Visually, heteroscedasticity can be detected on the scatterplot graph between the predicted value of the dependent variable (ZPRED) and its residual value (SRESID). If there is no clear pattern, and the points are randomly scattered above and below the number 0 on the Y axis, it can be concluded that the regression model is free from heteroscedasticity problems. To test the variance of the residual is homogeneous, it can be seen in Figure 1 below :

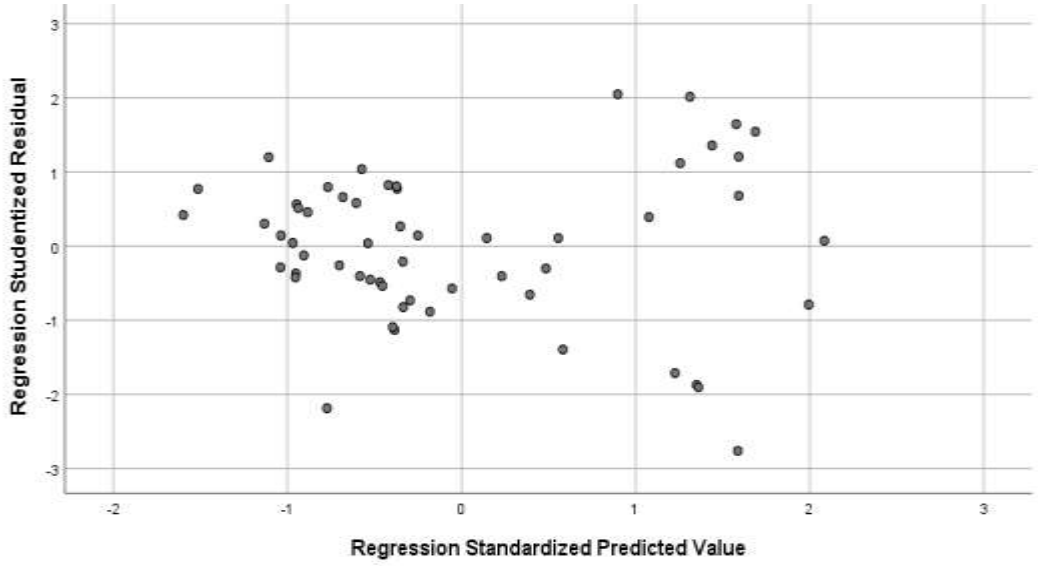

Figure 1. Scatterplot Graph

Figure 1 shows that the points spread randomly, spread above and below the number 0 on the Y-axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is feasible to use.

3.4 Multiple Linear Regression Analysis

Multiple regression analysis was used to test the effect of the independent variables on the dependent variable. The mathematical model for the relationship between the three variables is the multiple regression equation as follows:

$$Y = \alpha + \beta\ 1X1 + \beta\ 2X2+e \quad (2)$$

The results of calculating the multiple linear regression coefficients using the Statistical Product Service Solutions (SPSS) Version 26 program in Table 3 are as follows:

Table 3. Results of Multiple Linear Regression Analysis

Coefficients [a]

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	std. Error	Betas	t	Sig.
(Constant)	1774	1774		1,000	.384
Public sector accounting	.406	097	.438	3,934	.000
Quality of Financial Statements	.465	.084	.619	7.200	.000

a. Dependent Variable: Public Accountability Performance

The results of the regression coefficients obtained from table 3 above can be written in the form of an equation that describes the relationship of the X and Y data used as follows:

$$Y = 1.774 + 0.406X1 + 0.465X2 \quad (3)$$

Where:
Y = Public Accountability Performance
X1 = Public Sector Accounting
X2 = Quality of Financial Statements

The multiple linear regression equation above can be interpreted as follows:

a. A constant of 1,774 means that if the value of Public Sector Accounting and Quality of Financial Statements is 0, then the Public Accountability Performance value is 1,774.
b. The variable regression coefficient of Public Sector Accounting (X1) is 0.336, meaning that if the other independent variables have a fixed value and Public Sector Accounting increases by 1%, the Public Accountability Performance (Y) will increase by 0.406. The coefficient is positive, meaning there is a positive relationship between Public Sector Accounting and Public Accountability Performance, the higher Public Sector Accounting and the higher Public Accountability Performance.
c. The regression coefficient of the variable Quality of Financial Statements (X2) is 0.465, meaning that if the other independent variables have a fixed value and the Quality of Financial Statements increases by 1%, then the Public Accountability Performance (Y) will increase by 0.465. The coefficient is positive, meaning there is a positive relationship between the Quality of Financial Statements and Public Accountability Performance, the higher the Quality of Financial Statements, the higher Public Accountability Performance.

Correlation analysis is used to determine the existence of a direction and the strength of the relationship between two or more variables whose direction is expressed in positive or negative form. Meanwhile, the strength or weakness of the relationship between variables is expressed in the magnitude of the correlation coefficient.

3.5 Correlation of Public Sector Accounting on Public Accountability Performance

Partial Correlation analysis is used to determine the close relationship between Public Sector Accounting and Public Accountability Performance. By using the SPSS Version 26 program, the results of the correlation between Public Sector Accounting and Public Accountability Performance can be seen in table 4 below:

Table 4. Partial Correlation Results Public Sector Accounting on Public Accountability Performance

correlations

		Public sector accounting	Public Accountability
Public sector accounting	Pearson Correlation	1	.477 **
	Sig. (2-tailed)		.000
	N	257	257
Public Accountability	Pearson orrelation	.493 **	1
	Sig. (2-tailed)	.000	
	N	257	257

**. Correlation is significant at the 0.01 level (2-tailed).

Based on Table 4, the relationship between Public Sector Accounting and Public Accountability Performance is 0.493, meaning that Public Sector Accounting has a moderate relationship with Public Accountability Performance. This can be seen from the correlation value between 0.400 to 0.599, which is classified as being in the medium category. A positive relationship means that every increase in Public Sector Accounting will increase Public Accountability Performance and vice versa.

3.6 Correlation of Quality of Financial Reports on Public Accountability Performance

Partial Correlation analysis is used to determine the close relationship between the Quality of Financial Statements and Public Accountability Performance. By using the SPSS Version 26 program, the correlation results obtained between the Quality of Financial Reports on Public Accountability Performance can be seen in table 5 below:

Table 5. Partial Correlation Results Quality of Financial Reports on Public Accountability Performance

correlations

		Quality of Financial Statements	Public Accountability
Quality of Financial Statements	Pearson Correlation	1	.712 **
	Sig. (2-tailed)		.000
	N	257	257
Public Accountability	Pearson Correlation	.712 **	1
	Sig. (2-tailed)	.000	
	N	257	257

**. Correlation is significant at the 0.01 level (2-tailed).

Based on table 5, the relationship between the Quality of Financial Statements and Public Accountability Performance is 0.712, meaning that the Quality of Financial Statements has a strong relationship with Public Accountability Performance. This can be seen from the correlation value, which is between 0.600 to 0.799, which is classified as a strong category. A positive relationship means that every increase in the quality of financial statements will increase public accountability performance and vice versa.

3.7 Analysis of the Coefficient of Determination

The coefficient Value of determination is determined by R Square, as can be seen from each variable as follows:

Coefficient of Determination of Public Sector Accounting on Public Accountability Performance

Table 6: Coefficient of Determination of Public Sector Accounting on Public Accountability Performance

Summary Model[b]

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.465 [a]	.216	.222	4.188701

A. Predictors: (Constant), Public Sector Accounting
B. Dependent Variable: Public Accountability

Table 6 above shows the value of the coefficient of determination (R Square) from the calculation of Kd = $(0.465)^2$ x 100% = 21.6%. This means that the influence of Public Sector Accounting on Public Accountability Performance is 23.4%. While the remaining 78.4% is the influence exerted by other factors not examined in this study.

Coefficient of Determination of Financial Report Quality on Public Accountability Performance

Table 7: Coefficient of Determination of Financial Report Quality on Public Accountability Performance

Summary Model[b]

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.712 [a]	.506	.490	3.334935

A. Predictors: (Constant), Quality of Financial Statements
B. Dependent Variable: Public Accountability

Table 7 above shows the value of the coefficient of determination (R Square) from the calculation of Kd = $(0.712)^2$ x 100% = 50.6%. This means that it indicates that the influence of the quality of financial statements on public accountability performance is 50.6%, while the remaining 49.4% is the influence exerted by other factors not examined in this study.

Based on the research results, Public Sector Accounting has an effect of 35.6% on Public Accountability Performance with a correlation value of 0.476, which means that Public Sector Accounting has a moderate positive influence on Public Accountability Performance. While the rest, there are other factors, 64.4%, which are not examined. A positive relationship means that every increase in Public Sector Accounting will increase Public Accountability Performance and vice versa. The results of this study are in accordance with the theory put forward by [15], which states the obligation of public sector accounting to account for, present, report, and disclose all activities and activities makes it possible for government employees to report publicly on the results of government operations and the use of public funds [16]. This goal is related to accountability. The results of this study support previous research, namely [17] which states that Public Sector Accounting has an effect on Accountability. In addition, there is research that states that Public Sector Accounting has an effect on Accountability, namely [18] state the same thing. Then from, the results of the descriptive analysis that has been done to prove that Public Sector Accounting has a response percentage of 78% and is included in the good category, but there are still problems in Public Sector Accounting. This is

evidenced by the indicator with the lowest percentage of respondents ' responses, namely the Realization of Budget indicator. The respondent's response is 71%. Thus, there is still a gap of 28%, which is a problem in Public Sector Accounting.

Based on the research results, the quality of financial statements has a 50.6% effect on public accountability performance with a correlation value of 0.712, meaning that the quality of financial reports has a strong relationship with public accountability performance. In comparison, the remaining 50% has other factors that are not examined. A positive relationship means that every increase The quality of the Financial Statements will increase Public Accountability Performance and vice versa. The results of this study are in accordance with the theory put forward by [19] and [20], which says that to find out the position of accountability and financial performance of an entity or agency can be seen in its financial statements for one period or at a certain time [21]. The financial reports submitted must also be of high quality to create accountability. The results of this study support previous research, namely according to research from [22], which stated that the quality of financial reports had a significant effect on accountability performance in the religious court of Lubuk Linggau and this is in line with research by [23] which states that the quality of financial reports affects accountability. Then, the results of the descriptive analysis that has been carried out prove that the quality of financial reports has a percentage of respondents' responses of 81% and is included in the good category, but there are still problems in the quality of financial reports. This is evidenced by one of the lowest indicators, namely the Andal indicator, with a response of 76% of respondents. Thus, there is still a gap of 24%, which is a problem that often occurs.

4. Conclusion

Public sector accounting has an effect on accountability performance. There is a moderate relationship, and it is a positive, meaning that every increase in public sector accounting will increase accountability performance and vice versa. Public sector accounting has a strong contribution to accountability performance, especially in public sector financial reporting indicators, but currently, there are still weaknesses in public sector accounting, namely budget realization that has not met the target. The quality of financial reports has an effect on accountability performance. There is a strong and positive relationship, meaning that any improvement in the quality of financial reports will increase accountability performance and vice versa. Quality of financial reports has a strong contribution to accountability performance, especially concerning comparability, but currently, there are still weaknesses in public sector accounting. Namely, its reliability is not optimal. For the Recommendation in this research, with address the deficiencies in public sector accounting about the realization of budgets and the inadequacy of reliability in achieving targets, it is recommended that stakeholders establish regular reports on the progress of ongoing budgetary operations. This will enable close monitoring of budget realization and reliability, and also serve as a means of formulating short-term and long-term strategies.

Acknowledgement

We want to thank the Rector of UNIKOM, Prof. Dr. Ir. H. Eddy Soeryanto Soegoto who has facilitated and motivated the author to publish this article. Besides that to thank the parties involved, especially government agencies of Bandung Education Office, for participating both in filling out the survey form and for taking their time in the needs of this research.

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