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**SCIENTIFIC FRAMEWORK AS
INITIATOR OF CHANGE
IN POST-PANDEMIC CRISIS**
”



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Application of Government Accounting Standards in Government Financial Reporting

S D Anggadini^{1*}, N Agustin², R S P Agustin³, D N Zahrany⁴, A Bramasto⁵, S Damayanti⁶

^{1*,2,3,4}Department of Economic and Business, Universitas Komputer Indonesia, Indonesia

⁵Department of Economic and Business, Universitas Langlangbuana, Indonesia

⁶Department of Sharia Business Management, Salahuddin Al-Ayyub Institute of Islamic Religion, Indonesia

Email: *sri.dewi@email.unikom.ac.id

Abstract. This study aims to determine the influence of the application of government accounting standards and the role of internal audits on the quality of financial reports of municipal governments in Indonesia. The research approach used in this research is descriptive analysis with a verification approach. The sample selection is a saturated sample including 127 offices in Regional Apparatus Organizations in Indonesia. The data analysis technique used in this study is multiple linear analysis using SPSS 26.0 software. Based on the research, it can be seen that the application of government accounting standards affects the quality of local government financial reports. The role of Internal Audit influences the quality of local government financial reports in Indonesia. This research is expected to be used by intellectuals and interested parties, both the government and other parties who need information related to research. Therefore, an improved role of internal audit will lead to an increase in the quality of local government financial reports, where a strong internal audit role can have a positive impact on improving the quality of financial reports. It is recommended that stakeholders take a closer look at the reliability of the system and improvements in the management of internal audit to facilitate the process and implementation of internal audit.

Keywords : Government Accounting Standards, Internal Audit, Quality of Financial Reports.

1. Introduction

A financial report is very much needed, especially in presenting the information. The financial reports presented are needed by various interested parties, such as local governments, and are trusted and mandated by the public to manage state finances. Financial reports show the company's financial condition at this time or in a certain period [1]. Financial reports are an information base for users as one of the elements in the decision-making process. Apart from being information, financial reports can also be used as a decision-making process and provide an overview as an indicator of the success of a local government in achieving its goals [2]. Financial reports are the final result of an accounting process, as a summary of financial transactions during the current period [3]. According to Government Regulation No. 71 of 2010, Financial reports are structured reports regarding the financial position and transactions carried out by a reporting entity [4]. Public sector financial reports are a report that represents the financial position of transactions carried out by a public sector entity [5].

The quality of financial reports is a measure of the person who evaluates or details the results of the process of identifying, measuring, recording, and economic transactions that state activities related to

money from accounting entities that exist within a regional government which is used as information in the context of accountability for the financial management of accounting entities and economic decision-making by those who need it. The form accountability report on regional financial management for one fiscal year is the form of a Regional Government Financial Report, which at least consists of a Budget Realization Report, a Balance Sheet, an Operational Report, and Notes to Financial Reports. Financial reports are media for an entity, in this case, the local government, to be accountable for its financial performance to the public. Regional Government Financial Reports describe the outputs or results of activities that are to be or have been achieved in connection with the use of the budget with measurable quantity and quality so that they can explain the performance and responsibilities of managing the financial budget for a certain period [6].

In 2020 the Supreme Audit Agency noted that 378 financial reports (70%) received an Unqualified Opinion and became 486 financial reports (90%) in 2021. The Chairman of the Supreme Audit Agency said that the quality of the financial reports had improved because the local government had implemented repairs. However, 55 financial reports have not yet received an Unqualified Opinion, namely in 10 local governments that have problems that affect the fairness of the presentation of financial reports in 2021. Besides that, despite providing Unqualified Opinions, his institution found several problem findings that could lead to state losses. These problems consist of 28 percent of system weaknesses, 29 percent of non-compliance, and 43 percent of inefficiencies, inefficiencies, and ineffectiveness [7]. According to the Chairman of the Audit Board of the Republic of Indonesia, it is known that 55 financial reports have not yet received an Unqualified Opinion. The reason is that there are still discrepancies in financial reports with Government Accounting Standards or insufficient evidence to support fairness. In general, problems with presenting financial reports occur, among others, in the accounts of current assets, fixed assets, and capital expenditures [7].

Government accounting standards are used by both the central government and its divisions, as well as by regional governments and their affiliated organizations. It is believed that applying government accounting standards will improve the quality of financial reports in central and regional governments [8]. Previous research explained that the application of government accounting standards affects the quality of financial reports, such as research conducted by [9], [10], [11] and [12], the results of the research show that the application of government accounting standards has a significant influence on the quality of financial reports. In addition to the application of government accounting standards believed to have an impact on improving the quality of financial reports in government, there is a role for internal audit that influences the quality of financial reports. As stated by the Directorate General of Treasury of the Ministry of Finance, the regions that received a qualified opinion with an exception were due to fraud when writing financial reports. Internal audit activity in the form of quality assurance in the form of a review of financial reports. The review is carried out in the form of testing to improve the quality of financial reports that will be given assertions/opinions by management as a basis for preparing financial reports [13].

Previous research explained that internal audit has an effect on the quality of financial reports. Such research by Furqon, et. al, explains that the role of internal audit significantly positively affects the quality of financial reports [14]. Meanwhile, according to research, explaining the negative effect of the role of internal audits on the quality of financial reports is rejected [15]. This study differs from previous research in terms of its subject matter and the time period in which it was conducted. Furthermore, it provides a technical analysis of the extent to which accounting standards have been implemented in the context of the current digital era. The research methodology employed in this study is a quantitative approach, utilizing both descriptive analysis and verification techniques.

2. Method

Method The approach used by researchers is quantitative research. Quantitative research is research that uses an approach to empirical studies to collect, analyze, and display data in numerical form. The quantitative method used in this study aims to measure each indicator of each variable so that the weight of each statement submitted to the respondent can be determined. The definition of research

according to [16], the quantitative research method can be interpreted as a research method based on the philosophy of positivism, used to examine specific populations or samples, and collect data using research instruments. Data analysis is quantitative/statistical, intending to test established hypotheses. This study is intended to test the hypothesis by using statistical calculations. This study examines the effect of variables X_1 , and X_2 , on Y . The verification method checks whether it is correct when it is explained to test a method with or without improvements implemented elsewhere by addressing problems similar to life [16]. Data will be collected during the research data from questionnaires, and observations will be processed into information for researchers. The scale used by the author in this study uses an ordinal scale. It is intended that research can provide information in the form of values in the answers. These variables are measured by an ordinal scale that meets the statement of the rating scale type. The population of this study was 127 Regional Apparatus Organizational Services in Indonesia, such as the West Java region. Saturated sampling is a technique in which all population members are used as samples. This is often done when the population is relatively small [16].

The research method used in this research is descriptive and verification method. 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. In an implementation, this research uses descriptive research types or tools carried out through data collection in the field. The data collected through a questionnaire will be processed with a quantitative approach.

3. Results and Discussion

The object of this study uses the independent variables, namely Government Accounting Standards (X_1) and Internal Audit (X_2), while the dependent variable is the Quality of Financial Reports (Y). Researchers have tested using validity and reliability tests. The results show that the instrument can be said to be valid and reliable in table 1, below :

Government Accounting Standards and Internal Audit on the Quality of Financial Reports

Table 1. Regression Coefficient Results

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
	Model	B	std. Error	Betas	t	Sig.
1	(Constant)	3,512	2,469		1,635	.160
	Government Accounting Standards	.526	.134	.522	3,524	.003
	Internal audit	.285	.149	.347	2,710	.057

A. Dependent Variable: Quality of Financial Reports

Source: SPSS Processing Results, 2022

From table 1 above, it is known that the constant values and regression coefficients can be formed so that the multiple linear regression equation can be formed as follows:

$$Y = 3.512 + 0.526X_1 + 0.285X_2 \quad (1)$$

The above equation can be interpreted as follows:

- The constant value is 3,512, meaning that if the Government Accounting Standards and Internal Auditing are zero (0), the Quality of Financial Reports will have a value of 3,512.
- The value of the regression coefficient of Government Accounting Standards $B_1 = 0.510$ states that Government Accounting Standards increase by one unit and other variables are constant, the Quality of Financial Reports will increase by 0.562 units.

- c) Internal Audit regression coefficient value $B2 = 0.285$ states that if Internal Audit increases by one unit and other variables are constant, the Quality of Financial Reports will increase by 0.285 units.

Correlation Analysis

Government Accounting Standards on the Quality of Financial Reports

Results of the Correlation Analysis of Governmental Accounting Standards on the Quality of Financial Reports can be seen in Table 2 below:

Table 2: Correlation of Government Accounting Standards on the Quality of Financial Reports

		Correlations	
		Government Accounting Standards	Quality of Financial Reports
Government Accounting Standards	Pearson Correlation	1	.787 **
	Sig. (2-tailed)		.000
	N	127	127
Quality of Financial Reports	Pearson Correlation	.787 **	1
	Sig. (2-tailed)	.000	
	N	127	127

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

Source: SPSS processing results in 2022

From the results of Table 2 above, it can be seen that the correlation coefficient value for Government Accounting Standards on the Quality of Financial Reports has a positive relationship of 0.787. Which means a correlation coefficient value of 0.787 indicates a strong positive relationship between the two variables being measured. In this case, it means that there is a strong positive relationship between the use of Government Accounting Standards and the quality of financial reports. This value is included in the good category, and the interval score is between 0.60–0.799. This data shows the conformity of Government Accounting Standards to the Quality of Financial Reports so that an increase will follow better Government Accounting Standards in the Quality of Financial Reports.

Internal Audit Correlation Analysis on the Quality of Financial Reports

Internal Audit Correlation Analysis Results Against the Quality of Financial Reports can be seen in Table 3, below :

Table 3: Correlation of Internal Audit on the Quality of Financial Reports

		correlations	
		Internal audit	Quality of Financial Reports
Internal audit	Pearson Correlation	1	.704 **
	Sig. (2-tailed)		.000
	N	127	127
Quality of Financial Reports	Pearson Correlation	.704 **	1
	Sig. (2-tailed)	.000	
	N	127	127

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

Source: SPSS processing results in 2022

From the results of table 3 above, it can be seen that the value of the correlation coefficient for Internal Audit To the Quality of Financial Reports has a positive relationship of 0.704. A correlation coefficient value of 0.704 indicates a positive relationship between the variables being studied, which in this case is the relationship between internal audit and the quality of financial reports. The value of 0.704 indicates a moderately strong positive correlation between these two variables. This means that as the level of internal audit increases, the quality of financial reports is also likely to increase. This value is included in the good category, and the interval score is between 0.60–0.799. This data shows the suitability of Internal Audit Against the Quality of Financial Reports. So the better the Internal Audit it will be followed by an increase in the Quality of Financial Reports.

Analysis of the Coefficient of Determination (R^2)

Coefficient of Determination Government Accounting Standards on the Quality of Financial Reports

Table 4: Coefficient of Determination Government Accounting Standards Against Quality of Financial Reports

Summary Model ^b				
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.704	.521	.510	3.643299

A. Predictors: (Constant), Government Accounting Standards

B. Dependent Variable: Quality of Financial Reports

SPSS 2022 processing results

Table 4 above shows the value of the coefficient of determination (R Square) from the calculation of $K_d = (0.704)^2 \times 100\% = 49.5\%$. This means the value of the coefficient of determination (R Square) is 49.5%, which means that 49.5% of the variance in the Quality of Financial Reports can be explained by Internal Audit. The remaining 50.5% of the variance is attributed to other factors not included in the study. At the same time, the remaining 50.5% is influenced given by other factors.

Coefficient of Determination Internal Audit on the Quality of Financial Reports

Table 5: Coefficient of Determination Internal Audit on the Quality of Financial Reports

Summary Model ^b				
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.712	.506	.393	4.160664

A. Predictors: (Constant), Internal Audit

B. Dependent Variable: Quality of Financial Reports

SPSS 2022 processing results

Table 5 above shows the value of the coefficient of determination (R Square) from the calculation of $K_d = (0.712)^2 \times 100\% = 50.6\%$. This means that it shows that the influence of Internal Audit on the Quality of Financial Reports is 50.6%. At the same time, the remaining 49.4% is the influence exerted by other factors.

Partial Hypothesis Testing (T-Test)

Table 6: Partial Hypothesis Testing

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		
1 (Constant)	3,412	2,246		1,745	.140
Government Accounting Standards	.516	.165	.623	3,625	.002
Internal audit	.282	.136	.471	2,445	.049

a. Dependent Variable: Quality of Financial Reports
SPSS 2022 processing results

Hypothesis Testing of Governmental Accounting Standards on the Quality of Financial Reports

H_0 : Government Accounting Standards Have No Effect on the Quality of Financial Reports

H_1 : Government Accounting Standards affected the Quality of Financial Reports

The significant level (α) is 5%, and the degrees of freedom (v) = 27 ($nk-1$ ($27-3-1$)) get a T_{table} value of 2.064. With conditions are as follows:

If $T_{count} > T_{table}$ or $-T_{count} < -T_{table}$, then H_0 is rejected

If $T_{count} \leq T_{table}$ or $-T_{count} \geq -T_{table}$, then H_0 is accepted

So it can be concluded that the value of $T_{count} > T_{table}$ ($3.515 > 2.064$) and can be concluded that H_0 is rejected and H_1 is accepted. In conclusion, Government Accounting Standards affect the Quality of Financial Reports.

Hypothesis Testing Internal Audit Hypothesis Testing on the Quality of Financial Reports

H_0 : Internal Audit has no effect on the Quality of Financial Reports

H_1 : Internal Audit has an effect on the Quality of Financial Reports

Significant level (α) of 5%, and degrees of freedom (v) = 27 ($nk-1$ ($27-3-1$)) obtained T_{table} 2.064. With conditions are as follows:

If $T_{count} > T_{table}$ or $-T_{count} < -T_{table}$ then H_0 is rejected

If $T_{count} \leq T_{table}$ or $-T_{count} \geq -T_{table}$ then H_0 is accepted

So it can be concluded that the value of $T_{count} > T_{table}$ ($2.130 > 2.064$) and it can be concluded that H_0 is rejected and H_1 is accepted. In conclusion, Internal Audit has an effect on the Quality of Financial Reports.

Based on the research results on hypothesis testing, it can be seen that the statistical T_{value} of 3.515 is greater than the T_{table} (2.064), which indicates that the model formed by hypothesis 1 is significant. This means that Government Accounting Standards significantly affect the Quality of Government Financial Reports. Based on the results of the coefficient of determination, Government Accounting Standards have an effect of 48.2% on the Quality of Government Financial Reports. Which means that 48.2% of the variance in the quality of government financial reports can be explained by government accounting standards. The remaining 51.8% of the variance may be explained by other factors not included in the model or by random variation. The correlation test results show that R is positive at 0.736, meaning that Government Accounting Standards have a strong relationship to the Quality of Regional Government Financial Reports. Which means a correlation coefficient of 0.736 indicates a strong positive correlation between the two variables, meaning that as the level of Government

Accounting Standards increases, the quality of Regional Government Financial Reports also tends to increase, and vice versa.

The results of this study are in accordance with [17], who say Government Accounting Standards are applied in the scope of government both at the central government and its departments as well as at regional governments and their agencies. The application of government accounting standards is believed to have an impact on improving the quality of financial reports in central and regional governments. [6] argues that government accounting standards affect the quality of financial reports and that Government Accounting Standards are requirements that have legal force in an effort to improve the quality of government financial reports. This research is also supported by previous research, namely [7], [18] research results show that the application of Government Accounting Standards has a significant effect on the quality of financial reports. This means that there is an influence between the application of standards on the quality of reports. Then, the results of the descriptive analysis that has been carried out prove that government accounting standards have a percentage of respondents' responses of 73% and are included in the excellent category, but there are still problems in s government accounting standards. This is evidenced by the indicator with the lowest respondent response, namely the financial reports component indicator, with a percentage of 67%. There is a gap of 33%, which is a problem in the financial report components. The results of this study have answered the phenomenon disclosed by the Chairman of the Supreme Audit Agency, and it is known that there are still discrepancies in Financial Reports with Government Accounting Standards. In general, problems occur due to components of financial reports that do not have sufficient evidence to support the fairness of financial reports, including current asset accounts, fixed assets and capital expenditures.

Based on the research results on hypothesis testing, it can be seen that the $T_{\text{statistic}}$ value of 2.130 is greater than T_{table} (2.064), which indicates that the model formed by H_1 is significant. This means that Internal Audit has a significant effect on the Quality of Government Financial Reports. Based on the results of the Coefficient of determination, Internal Audit has an effect of 36.6% on the Quality of Government Financial Reports. So from the results of this study, it is known that Internal Audit has an effect of 41.6 % on the Quality of Regional Government Financial Reports, while the remaining 58.4% is influenced by other factors that have not been researched. The results of the correlation test shows that R is positive at 0.645, meaning that Internal Audit has a strong relationship with the Quality of Local Government Financial Reports. A positive relationship means that every increase in Internal Audits will increase the Quality of Local Government Financial Reports and vice versa [19]. The results of this study are in accordance with [20], who stated that internal audit activity in the form of quality assurance is a review of financial reports. The review is carried out in the form of testing to improve the quality of financial reports, which will be given assertions/ opinions by management as the basis for preparing financial reports [21]. This research is supported by previous research by Furqan [22] and [23]. The results of the study stated that the role of internal audit has a significant positive effect on the quality of financial reports.

Then, the results of the descriptive analysis that have been carried out prove that the internal audit role has a percentage of respondents' responses of 86% and is included in the excellent category, but there are still problems in the internal audit role. This is evidenced by the indicator with the lowest respondent response, namely the internal audit management indicator, with a percentage of 77%. There is a gap of 23%, which is a problem in the components of the financial reports.

The results of this study are in accordance with the phenomenon that revealed that three West Java regions received fair opinions except for the Supreme Audit Agency. The regions that received a qualified opinion with exception were because the management of the internal audit division had not managed the internal audit agency properly, so there was a fraud when writing financial reports.

4. Conclusion

Government accounting standards have an impact on the quality of local government financial reports. The better the standards, the higher the quality of financial reports and vice versa. Government accounting standards play a significant role in enhancing the quality of financial reports, particularly during the reporting period. The role of internal audit also affects the quality of local government financial reports. Therefore, an improved role of internal audit will lead to an increase in the quality of local government financial reports, where a strong internal audit role can have a positive impact on improving the quality of financial reports. However, it is worth noting that there are currently weaknesses in the system's reliability, as well as in the management of the internal audit division, which has resulted in an suboptimal implementation of internal audit. It is recommended that stakeholders take a closer look at the reliability of the system and improvements in the management of internal audit to facilitate the process and implementation of internal audit.

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