

Examining Several Factors that Influence the Quality of Regional Financial Reporting

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Abstract

The study focuses on the factors that affect the quality of regional financial reporting in the Papua Provincial Government. It examines the impact of regional officials, the use of information technology, and regional financial supervision on the quality of financial reports. The research is motivated by the increasing importance of public accountability in Indonesian public institutions. The study finds that the quality of regional officials and information technology significantly influence the quality of regional financial reporting, while the impact of regional financial supervision is yet to be determined. The findings highlight the significance of human resources and technology in achieving high-quality financial reporting in regional governments. This research provides valuable insights for policymakers, practitioners, and stakeholders in regional financial management and accountability.

Keywords: Regional Financial Reporting, Papua Provincial Government, Influencing Factors, Accountability, Quality.

INTRODUCTION

The reality in Indonesia is that public accountability towards public institutions at the central and regional levels is being strengthened. Accountability can be interpreted as a form of obligation to be responsible for the success or failure of the implementation of organizational activities, whether they have achieved previously determined targets and objectives, through a medium of accountability carried out periodically (Nurillah & Muid, 2014). One form of accountability in government administration regulated by Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System is a concrete effort to realize transparency and accountability in government financial management, both central government and regional government, by submitting accountability reports in the form of financial reports. The resulting government financial reports must meet timely principles and be prepared according to government accounting standards, per Government Regulation 71 of 2010 concerning Government Accounting Standards. The information in regional government financial reports (LKPD) must meet several qualitative characteristics required by government accounting standards: relevant, reliable, comparable, and understandable. With the issuance of Regulation of the Minister of Home Affairs of the Republic of Indonesia (Permendagri RI) number 64 of 2013 concerning the Application of Accrual-Based Government Accounting Standards in Regional Governments, regional governments (Pemda) must apply accrual-based accounting in preparing regional government financial reports (LKPD) in For Regional Governments, it is an obligation for regional governments (Pemda) to apply accrual-based accounting in preparing regional government financial reports (LKPD).

LKPD contains information regarding regional government financial management as a form of regional financial accountability. LKPD describes the financial position and financial performance of local governments. Based on Permendagri 64 of 2013, LKPD consists of 7 (seven) types, namely Balance Sheet, Budget Realization Report (LRA), Operational Report (LO), Cash Flow Report (LAK), Report on Changes in Excess Budget Balance (LPSAL), Report on Changes in Equity (LPE) and Notes to Financial Reports (CALK). LKPD will be used by users interested in LKPD, namely the community, DPRD leaders/members, lending institutions, and non-governmental organizations (NGOs) who are observers of government sector finances. Regional government financial reports (LKPD) are submitted to the Financial Audit Agency (BPK), which, as an independent auditor, will audit the government's financial reports to determine the quality of information held by the LKPD. Apart from presenting financial reports by SAP, compliance with applicable legislation, the quality of the Internal Control System, adequate evidence, and the overall presentation of financial reports will be considered when examining the quality of regional government financial reports.



The first factor influencing the quality of financial reports is the quality of regional officials, which, according to Martoyo, is the goal. Organizations need quality human resources to be able to achieve predetermined goals. This is in line with the study conducted by (Efendi et al., 2017). The study results show that the quality of regional apparatus influences the quality of regional financial reporting. However, this is not in line with studies (Ningsih & Kristiyanti, 2019; Ningsih & Sari, 2019); the study results show that the quality of regional apparatus does not affect the quality of regional financial reporting. Furthermore, the second factor that influences the quality of financial reports is the use of information technology; according to (Prasetio et al., 2023), the use of information technology is the level of integration of information technology in the implementation of accounting tasks. This is in line with the study (Komarasari, 2017). The study results show that information technology affects the quality of regional financial reporting. The third factor that influences the quality of financial reports is regional financial supervision; according to (Sipayung & Morasa, 2021), supervision is a systematic effort to set standard performance in planning to design information feedback systems, to compare actual performance with predetermined standards, to determine whether a deviation has occurred, and to take necessary corrective action to ensure that organizational or government data sources are used as effectively and efficiently as possible to achieve organizational or government goals. This is in line with the study (Komarasari, 2017). The study results show that financial supervision regions influence the quality of regional financial reporting. The fourth factor is organizational commitment; according to (Ma'rufi & Anam, 2019) who said that generally, the meaning of the word commitment is an agreement to do something for oneself, another person, a group, or an organization. Meanwhile, Organizational Commitment reflects the level to which a person recognizes an organization and is committed to its goals. This aligns with the study (Tampubolon & Hasibuan, 2019). The study results show that organizational commitment influences the quality of the financial reports of the Regional Government of DKI Jakarta Province. However, this does not align with the study (NOVIANTI, 2021). The results of the study show that the results of research on organizational commitment do not affect the quality of financial reports.

In terms of administration and accountability for implementing the Papua Province APBD, which the treasurer carries out, it has not been as expected. This can be seen from the following symptoms: (1) There are still recording errors in the general cash book; (2) Delays in the delivery of SPJ cause the smooth provision of funds to work units to be often hampered, resulting in administration in the financial department not being timely; (3) Financial control cannot be adequately implemented, because financial data is not ready when needed, meaning that the numbers stated in the books are not necessarily correct. The regional government, through the Regional Financial and Asset Management Agency (BPKAD) of Papua Province, is deemed to need to improve assistance to the quality of budget management apparatus, use of financial information technology, increase supervision of regional finances and increase organizational commitment to good quality financial reporting to be able to suppress acts of irregularities and misuse of the State financial budget.

Agency Theory

Jensen & Meckling (2019) explain that an agency relationship is a contract where one or more people who are referred to as principals then order another person, namely an agent, to perform a service on behalf of the principal as the one who gives the order or who authorizes the agent to make the best decision for the principal. Regional governments acting as agents must present quality financial reports containing helpful information for users of financial information. Regional governments acting as principals assess whether the financial reports are transparent and accountable and can be used to make economic, social, and political decisions.

Decision Usefulness Theory

The decision-usefulness theory of accounting information has been known since 1954. It has become a reference for preparing the Financial Accounting Concepts (SFAC) conceptual framework that applies in the United States. In its early stages, this theory was known by another name: a theory of accounting to investors (Goodman et al., 2000). The decision-use of accounting information contains components that need to be considered by presenters of accounting information so that the existing coverage can meet the needs of decision-makers who will use it. SFAC No. 2, concerning Qualitative Characteristics of Accounting Information, describes the hierarchy of the quality of accounting

information in the form of primary quality, content, and secondary quality. The theory of decision usefulness of information is very relevant because of Government Accounting Standards (SAP). SAP in Indonesia adopts the qualitative characteristics of SFAC No.2. It's just that SAP emphasizes four normative prerequisites, namely: relevant, reliable, comparable, and understandable. Consistency characteristics should be part of the accounting principles and financial reports of the FASB (2000).

METHOD

This research analyzes the factors influencing the quality of regional financial reporting in the Papua provincial government. This type of research is quantitative research. This research model is a survey model that uses questionnaire instruments, interviews, observation, and literature study. (Sugiono, 2018) The research was conducted at the Regional Apparatus Organization (OPD) of Papua Province. The research time will be planned from January 2023 to mid-January 2024. The population in this research is work unit managers or structural officials in the Regional Apparatus Organizations of the Papua Provincial Government, totaling 41 OPDs in Papua Province. Purposive sampling takes samples or respondents because the information comes from sources deliberately selected based on established criteria (Sekaran & Bougie, 2016). A total sample of 82 respondents, two taken from each OPD, were used as samples in this study: the head of the OPD and the treasurer of each OPD.

RESULTS AND DISCUSSION

Results

The results of collecting questionnaires that respondents have responded to can be described at the distribution level and response rate as follows:

Table 1.
Distribution and Return Rates of Questionnaires

No	Notes	Number of Questionnaires
1	Distributed questionnaires	82
2	Unreturned questionnaires	3
3	Returned questionnaire	79
4	Incomplete questionnaire	2
5	Processed questionnaire	77
Response rate		93,90

Source: Processed primary data, 2024

The results of testing the validity of the data above can be concluded as valid because the correlation results shown by the Sig (2-tailed) value are smaller than 0.05 or 5%, and the Pearson correlation value is positive, so the instrument is declared valid. The reliability test results in Table 3 above show that all research variables passed the reliability test because of Cronbach's Alpha (α) > 0.7. Thus, all measurement concepts for each questionnaire variable used in this research are reliable.

Table 2.
Validity Test Results

Variable	Item	Pearson Correlation	Sig (2-Tailed)	Note
Quality of Regional Apparatus (X ₁)	X _{1.1}	0,751	0,000	Valid
	X _{1.2}	0,819	0,000	Valid
	X _{1.3}	0,801	0,000	Valid
	X _{1.4}	0,801	0,000	Valid
	X _{1.5}	0,749	0,000	Valid
	X _{1.6}	0,756	0,000	Valid
	X _{1.7}	0,632	0,000	Valid
	X _{1.8}	0,669	0,000	Valid
	X _{1.9}	0,655	0,000	Valid
	X _{1.10}	0,583	0,000	Valid
Utilization of Information Technology (X ₂)	X _{1.11}	0,672	0,000	Valid
	X _{2.1}	0,774	0,000	Valid
	X _{2.2}	0,739	0,000	Valid
	X _{2.3}	0,713	0,000	Valid
	X _{2.4}	0,745	0,000	Valid
	X _{2.5}	0,671	0,000	Valid
	X _{2.6}	0,745	0,000	Valid
Regional Financial Supervision (X ₃)	X _{2.7}	0,722	0,000	Valid
	X _{3.1}	0,780	0,000	Valid
	X _{3.2}	0,717	0,000	Valid
	X _{3.3}	0,803	0,000	Valid
	X _{3.4}	0,705	0,000	Valid
	X _{3.5}	0,737	0,000	Valid
	X _{3.6}	0,800	0,000	Valid
	X _{4.1}	0,740	0,000	Valid
	X _{4.2}	0,840	0,000	Valid
	X _{4.3}	0,745	0,000	Valid
Organizational Commitment (X ₄)	X _{4.4}	0,656	0,000	Valid
	X _{4.5}	0,686	0,000	Valid
	X _{4.6}	0,678	0,000	Valid
	X _{4.7}	0,635	0,000	Valid
	X _{4.8}	0,619	0,000	Valid
Quality of Financial Reports (Y)	Y _{1.1}	0,629	0,000	Valid
	Y _{1.2}	0,720	0,000	Valid
	Y _{1.3}	0,851	0,000	Valid
	Y _{1.4}	0,872	0,000	Valid
	Y _{1.5}	0,896	0,000	Valid
	Y _{1.6}	0,865	0,000	Valid
	Y _{1.7}	0,904	0,000	Valid
	Y _{1.8}	0,233	0,000	Valid
	Y _{1.9}	0,787	0,000	Valid

Source: processed data, 2024

Table 3.
Reliability Test Results

Variable	Cronbach Alpha Based on Standardized Item	Reliability Standards	Note
Quality of Financial Reports	0,927	0,70	Reliable
Quality of Regional Apparatus	0,893	0,70	Reliable
Utilization of Information Technology	0,896	0,70	Reliable
Regional Financial Supervision	0,901	0,70	Reliable
Organizational Commitment	0,893	0,70	Reliable

Source: processed data, 2024

Table 4.
Multiple Regression Test Results

Variable	<i>Unstandardized Coefficients (B)</i>	t Count	Sig	Note
Constant	5,959			
Quality of Regional Apparatus	1,154	1.932	0,057	Not significant
Utilization of Information Technology	0,319	3.966	0,000	Significant
Regional financial supervision	0,639	4.874	0,000	Significant
Organizational Commitment	0.010	0.084	0.933	Not significant
R Square	0,895			
Adjusted R Square	0,889			
T-table	1,665			
F-count	153,904			
F-table	2,449			

Source: data processed by SPSS 25, 2024

The results of the multiple linear regression equation can be included in the equation:

$$Y = 5.959 + 1,154X1 + 0,319X2 + 0,639X3 + 0,010X4 + \varepsilon$$

Based on the results of the partial t-test, a discussion was made regarding the research hypothesis for the partial t-test. But first, we have to find the t-table value. The formula for finding the t-table is n-k, or the number of respondents (n) is 77, and the number of research variables (k) is 3, meaning the t-table value is 77 (77-5) with a significance level of 0.05, meaning the t-table value in the t table is 1.665. It can be seen in the calculation above that Df is the unit in Table F, k is the number of independent variables, and 1 is the constant value. These results can be seen in Table F, which has a significance level of 0.05, df1 is 3, and df2 is 54. This means that the F table value is in the 40th row and 40th column of 2.2440. This states that the value of Fcount > Ftable (153.904 > 2.440) with a significant value of 0.000 means simultaneously that the quality of regional apparatus, use of information technology, regional financial supervision, and organizational commitment have a positive and significant effect on the quality of financial reports. This means Ho is rejected, Ha is accepted, or Hypothesis 4 is accepted.

The conceptual model's feasibility shows that the Adjusted R Square (R2) is 0.889. This means that 88.% of the dependent variable of financial report quality can be explained by the four independent variables: regional apparatus, use of information technology, regional financial supervision, and organizational commitment. Meanwhile, the remainder (100%—88.9% = 11.1%) is explained by other variables not included in the research model.

Discussion

The regression analysis results show that t count is 1.992 > 1.665) and p value=0.057 > alpha=0.05, meaning that the quality of regional apparatus has a positive and insignificant effect on the quality of regional government financial reports, so H1 is accepted. This shows that the accounting or finance sub-section of the Regional Apparatus Organization (OPD) within the Papua Provincial Government has adequate regional apparatus quality in quantity and quality in producing quality financial reports. On average, employees in the accounting or finance department of Regional Apparatus Organizations (OPD) in the Papua Provincial Government have an accounting educational background. Hence, they are invaluable in preparing high-quality financial reports that comply with government accounting standards by accounting disciplines. The competence possessed by the

apparatus within the Papua Provincial Government's OPD environment dramatically impacts and influences the quality of financial reports produced by the regional government. This can be interpreted as if the quality of the regional apparatus is of good quality; this will impact the quality of the financial reports produced by the Papua Provincial government so that good financial reports can meet the qualitative characteristics of financial reports. In this way, the quality of regional officials in carrying out organizational duties and functions to produce quality regional financial reports can be implemented. This statement is in line with the results of a study conducted by Futihah et al., 2023. Mau et al., 2023. Binawati 2022 and Dewi 2020 research results show that the quality of government officials has a positive effect on the quality of government financial reports. However, the results of this research contradict the results of a study conducted by Sari, 2022. The research results show that the quality of local government officials and good governance do not affect the quality of local government financial reports.

The test results show that the t count is 3.966 and $p\text{-value} = 0.000 < \alpha = 0.05$, meaning that the use of information technology has a positive and significant effect on the quality of the Papua Province government's financial reports, so H2 is accepted. This can be interpreted to mean that the accounting or finance sub-section within the Papua Provincial Government has carried out financial transaction data processing using computers, internet networks, and maintenance of hardware and software by legislation, the reports produced come from an integrated information system, and there is a regular maintenance schedule, or outdated or damaged equipment is recorded and repaired promptly. This research shows that each OPD within the Papua Provincial Government has utilized information technology to determine the quality of regional government financial reports. Information technology will help speed up the processing of transaction data and the presentation of regional government financial reports. This finding supports literature on the benefits of information technology in an organization. This statement is in line with studies conducted by (Sari, 2022; Imalia, 2023. Kusnadi et al., 2022. Binawati, 2022; Lestari 2022 research results show that the use of information technology has a positive and significant effect on the quality of local government financial reports. However, the results of this research contradict the results of (Mau et al., 2023; Lakshita, 2019), where research results show that information technology does not affect the quality of regional government financial reports.

Based on the regression testing results, Hypothesis (H3) shows that financial supervision significantly affects the quality of financial reports. This is demonstrated by several aspects implemented by OPD within the Papua Provincial Government, one is the supervision of the quality of financial reports seen from the data that supports financial reports. The supervisor's directions prepare all financial reports and conduct good supervision and financial management. Financial reports are shown by recording transactions and accompanied by documentation of proof of transactions. This determines the quality of the financial reports carried out. Supervision of report preparation is also consistently carried out to maintain quality and public trust. These results certainly support the theories from the literature presented previously. This statement is in line with the results of a study by Putra (2017) and Rahayu, 2017 which states that financial supervision has a positive and significant effect on the quality of regional financial reports. This means that if supervision within the OPD within the Papua Province government is running well, controlled, and systemized, the quality of regional financial reports will be good, too. Supervision is all activities and actions to ensure that the implementation of an activity does not deviate from the goals and plans outlined (Baswir, 1988). The supervision process ensures that regional governments run effectively and efficiently by plans and provisions of laws and regulations. With that, good financial supervision will provide confidence regarding the quality of financial reports.

The analysis results show that the organizational commitment variable does not affect the quality of financial reports. This can be explained by the fact that based on data analysis of the answers to the questionnaire, it can be seen that the majority of respondents (heads of OPD or Head of Subdivisions) have a normative commitment, which means that the respondents, namely ASN, tend to work in organizations for reasons of obligation and responsibility to remain there. In the organization. This statement is supported by the results of research conducted by (Setiyawati, 2013). Still, the results of this research contradict the results of research conducted by (Suarmika & Suputra, 2016; Silviana, 2014; Widari & Sutrisno, 2017; Suwanda, 2015; Ratifah & Ridwan, 2014; Zuria, 2016; Lodhrakentjana & Luthan, 2014; Maksyur et al., 2015).

The results of the analysis show that the quality of regional apparatus, use of information technology, supervision of regional finances, and organizational commitment simultaneously influence the quality of the Papua Province government's financial reports. This is shown by the Fcount value of 19.808 with a significance level of 0.000 and the Ftable value of 2.671. These can be interpreted together (simultaneously). The results of this research are supported by studies conducted by Futihah et al. (2023), Mau et al. (2022), and Binawati (2022). The research results show that the quality of regional apparatus, use of information technology, regional financial supervision, and organizational commitment jointly (simultaneously) influence the quality of the Papua Province government's financial reports.

CONCLUSION

This study reveals that the quality of the regional apparatus has a positive but insignificant effect on the quality of the financial reports of the Papua regional government. On the other hand, the use of information technology and financial supervision has been proven to positively and significantly affect the quality of financial reports. This shows that applying technology in financial management and a sound supervisory system plays a vital role in improving the transparency and accuracy of financial reports. Meanwhile, organizational commitment does not affect the quality of financial reports, which can be attributed to the high level of normative commitment among state civil servants. Simultaneously, the variables of the quality of regional apparatus, the use of information technology, financial supervision, and organizational commitment have a joint effect on the quality of financial reports of the Papua regional government.

This study makes an academic contribution to understanding the factors that influence the quality of local government financial reports, especially in the context of government in Papua. In terms of practice, these findings provide a basis for policymakers to improve the effective use of information technology in financial recording and reporting and strengthen the financial oversight system to ensure compliance with government accounting standards. In addition, the results of this study can be a reference for local governments in improving human resource capacity through training and certification to support better financial accountability.

However, this study has several limitations, including the limited scope of the region, which only focuses on the local government of Papua, so the results cannot be generalized to other areas with different characteristics. In addition, this study has not considered other variables, such as organizational culture and work experience, that may also affect the quality of financial reports. For further research, it is advisable to expand the scope of the research area and add other factors that can contribute to improving the quality of financial reports in the government sector.

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