

LOCAL GOVERNMENT FINANCIAL REPORTS: UTILISATION OF INFORMATION TECHNOLOGY AND IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARDS



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Abstract

Many local government financial reports are still not presenting data following the regulations and still show some irrelevancy. Therefore, this research aims at analyzing the impact of information technology (IT) and government accounting standards (GAS) implementation on the quality of local government financial reports (QLGFR). The sampling method used a sensory method. The data was collected by distributing questionnaires to 41 Regional Governments of Central Java Province. The results of the SEM-PLS test showed that IT did not affect the QLGFR. At the same time, implementing GAS positively affected the QLGFR. The results of this research had implications for the compliance of the Central Java Provincial Government with GAS which contained rules regarding the preparation of regional financial reports.

INTRODUCTION

The transparency and accountability of state financial management shows the financial performance of the resources it manages so that it can be used for decision-making. Submission of the government's financial accountability report has complied with the principle of being timely and prepared under generally accepted GAS which is the form and content of accountability reports (Law No. 17 of 2003). It is on implementing the local government budget to be prepared and presented following GAS stipulated by Government Regulation No. 71 of 2010 which states that quality financial reports are relevant, reliable, comparable, and understandable.

Mbir et al., (2020) said that financial reports are a form of accountability report regarding the company's financial position. Krupka et al., (2022) stated that a proper financial reporting system is a financial report that must be integrated and sustainable. Financial reports are prepared by local government to determine the value

of economic resources and compliance with laws and regulations, assess financial condition, and evaluate the effectiveness and efficiency of the entity. In addition, it also provides information that various parties urgently need, such as government agencies as officials trusted by the public in managing state finances and the people who are the highest authority holders in giving trust to the government to manage finances as well as possible to achieve good governance. It is under Law No. 23 of 2014 that one of the goals of regional government is to increase the efficiency and effectiveness of local government administration. Therefore, it is necessary to use information technology (IT) and apply government accounting standards (GAS) to produce quality local government financial reports (QLGFR).

It is data processing in various ways to generate relevant, accurate and timely quality information for personal, corporate and government decision-making (Sutabri, 2014). One of the IT central and regional governments that can utilize is accounting computers (Government Regulation No. 56 of 2005). It assists local government organizations in preparing accrual-based financial reports in an effective, efficient, and economical manner based on government accounting standards. IT can also improve the timeliness and accuracy of the information and ease of preparing local government financial reports. Marlizar et al., (2021) argued that the use of IT by users to carry out deployment is based on utilization intensity, frequency of use and number of applications or software. Choeroh et al., (2023); Indriyani & Mappanyukki (2022); Sarwono & Handayani (2021); Ulisanti & Asrori (2021); Aswar (2020); Adnin & Atiningsih (2020); Basudewa & Putri (2020); Nadir & Hayim (2017) explained that IT affected the QLGFR. This is in line with research done by Primayana (2014); Husna (2017); and Aswar (2020), which stated that the use of IT could enhance the quality and reliability of financial reporting. Savitri et al., (2022) found that information technology affected the accountability of village fund management. In contrast, Suryani et al., (2022); Surastiani & Handayani (2015); and Suwanda (2015) showed that IT did not affect the QLGFR. Pratiwi et al., (2017) also said that information technology did not have a significant effect on the promptness of the implementation of accrual-based government accounting standards in Bandung City Government.

Furthermore, IT is a form of wider digital transformation which is not only transforming services online but also integrating whole services area with the result that delivers business process change and can create value which brings satisfaction to the service recipient. The government is required to provide services based on IT with more improvement within its business process. To fulfil that demand within this digital era, several things must be conducted, (1) reidentification of a relevant business process with the main government objective so the digitalisation process is accompanied by the change of its business process. (2) the services given to the public endeavoured real-time/instant being informed to the public (clarity and certainty of service). (3) to develop digital devices which support servants' mobility thus facilitating all activities and collaboration between servants in operational and service delivery to the public. (4) to modify the business process in response to behavioural change and the public's needs in the digital era.

In addition to IT, the implementation of GAS also affected the QLGFR. The birth of GAS has changed the pattern of government financial management in Indonesia. Agbodjo et al., (2021); Miyauch & Sanada (2019) added that these standards serve as guidelines for preparing quality government and non-government financial reports (Pangaribuan et al., 2019) had an impact on increasing voluntary disclosure (Pangaribuan et al., 2022) and provided benefits to stakeholders (Dumisani, 2019). Anggadini et al., (2023); Pangaribuan et al., (2023) Supriyanto et al., (2023); Costa et al., (2022); Dahana & Purnomowati (2022); Hae (2022); Indriyani & Mappanyukki (2022); Siahaya & Sandanafu (2022); Vignini (2022); Saruno & Penawutkun (2021); Stirilita (2021); Adnin & Atiningsih (2020); Habib (2019); Ikyarti & Aprilia (2019); Muthaher (2018); Yusrina et al., (2017) argued that the use of accounting standards significantly improve the quality of financial reports. Suwanda (2015); Mahaputra & Putra (2014); Sari (2012); and Sousa et al., (2012) found that practice of GAS can increase the QLGFR. Moreover, Alawneh & Alawneh (2022); and Ma et al., (2022) indicated that using financial reporting standards would improve the quality and effectiveness of financial reports. However, other findings, Inapty & Martiningsih (2016) showed that implementing GAS did not affect the QLGFR.

Align with stewardship theory, Donaldson & Davis (1991) described a situation where management is instead aimed at their main results for the organization's benefit. This stewardship theory is based on human behaviour, models of humans, and psychological mechanisms in an organization that practices leadership as an essential aspect in achieving a goal. Government officials who act as stewards must present helpful information for users of financial information as a form of accountability to the public. The financial information is contained in quality financial reports, namely those that meet the qualitative characteristics of financial reports.

Utilization of IT and implementation of GAS is believed to be able to increase the QLGFR. This can be proven by the result of previous research, inter alia: Anggadini et al., (2023) stated that the implementation of GAS affected the QLGFR in 127 offices at local government organizations in Indonesia. This indicated that stakeholders took a closer look at the system's reliability to escalate the quality of local financial reports. Pangaribuan et al., (2023) showed that the implementation of accounting standards significantly affected the quality of the financial report, but not with the practice of accounting information systems. On the other hand, 197 employees of the Staffing Bureau for Environmental Planning and Finance and, the National Research and Innovation Agency stated that the enforcement of accounting standards and accounting information systems is very important in escalating the quality of financial reports.

Dahana & Purnomowati (2022) used a saturated sampling technique with 171 respondents from 57 local government organisations in Karanganyar Regency with 117 data used to be analyzed. The result of the research showed that the implementation of GAS provided a positive effect on the QLGFR. Indriyani & Mappanyukki (2022) used 100 respondents from civil servants in the Ministry of Religion consisting of 53 central employees and 47 province employees. The result of the research showed that the implementation of GAS with accrual-based and utilization IT had a positive and significant effect on the QLGFR. Siahaya & Sandanafu (2022) revealed that the implementation of GAS had a positive effect on the QLGFR of the city and regency government at Ambon, Maluku. The research was conducted in 90 local government organisations in Maluku Province and each sample was represented by one respondent. Sarwono & Handayani (2021) showed that the use of IT has a positive effect on the QLGFR in the region of Surakarta which included 6 regencies and 1 City government. The population of the research cover all the local civil servant who worked in the field of accounting. Adnin & Atiningsih (2020) disclosed that the implementation of GAS and the usage of IT had a positive effect on the QLGFR of the 49 local government organisations in the region of Brebes Regency with the head of finance, treasury and accounting staff as the sample.

Aswar (2020) claimed that IT has a significant effect on the QLGFR of 75 local government organisation offices from 8 regencies and cities in Banten Province Indonesia. Ikyarti & Aprilia (2019) declared that GAS and management information system implementation had a positive effect on the QLGFR of the Seluma Regency local government with 26 financial divisions. Muthafer (2019) researched 75 respondents from 15 local government organisations within the Semarang Government City which consisted of the head of the organisation and the head of finance and accounting division. The result showed that GAS had a significantly positive effect on the QLGFR. Mardinan et al., (2018) researched the whole work unit of the Directorate General of Construction Materials as 15 work units with 45 respondents consisting of the finance and accounting divisions, the official of the accrual-based institution and the official of the state-owned enterprises. The results of the research asserted that the use of IT affected the QLGFR.

However, the IT utilization and the implementation of GAS can also degrade the QLGFR. It can be seen in the research of Saebani (2022) which stated that the utilization of IT had no significant effect on the QLGFR based on 71 respondents from the local government organisation of the DKI Jakarta. Suryani et al., (2022) expressed that the IT utilization did not partially affect the information value of the financial reporting of the Indragiri Hilir Regency local government. Aswar (2020) attested that the implementation of GAS had no significant relation to the quality of the financial report of 75 local government organizations from the 8 regencies and cities of Banten Province. This is the local government which composed financial reports which did not apply the same treatment to the same event which occurred from one period to the next. This is normally caused by the capabilities limitation of the human resources owned by the local government

Roshanti et al., (2014) revealed that the use of IT by local governments with good motivation, in general, could positively impact local government financial management. IT has advantages in the accuracy and precision of the results of its data operations. Utilization of IT would also mitigate errors (intentional and unintentional), and help manage financial report data, making it easier for officials to manage and be accountable for their activities to the public. Aswar (2020); Mardinan et al., (2018); Wahyuni et al., (2018); Husna (2017); Nadir & Hasyim (2017); Primayana (2014) encountered that the use of IT had a positive effect on the QLGFR.

Utilizing this IT can be used to access, manage, and use information efficiently and accurately. It can encourage further the creation of a clean, transparent government that can respond effectively to demands for change (Government Regulation No. 56 of 2005). Likewise, implementing GAS can enhance the QLGFR (Sanjaya et al., 2017; Suwanda, 2015; Mahaputra & Putra, 2014; Sari, 2012; Sousa et al., 2012).

Based on the research gap in previous research, this research examined the effect of IT and the implementation of GAS on the QLGFR in Central Java Province. This research positively contributed to the compliance of local government organizations in Central Java Province in preparing quality, reliable, and accountable local government financial reports.



Figure 1. Research Model

METHODS

The population of this research is 41 Regional Government Organizations of Central Java Province. The sampling method used in this research is a sensory method, where the number of samples was equal to the population. The reason to use the total sampling technique is because the total number of the population is below 100, so all populations were used as the sample for the research.

Data was collected by distributing questionnaires to 41 expenditure treasurers in 41 Regional Government Organizations of Central Java Province by Google form. This research used two independent variables (utilization of IT and application of GAS) and one dependent variable (QLGFR). Indicators and measurements for each variable can be examined in Table 1. All variables are measured using a Likert scale of 1-5.

Table 1. Variable Measurement

Variable	Operational Definition	Indicator	Measurement
IT Utilization	Data processing in various ways to generate relevant, accurate and timely quality information for personal, corporate and government decision-making (Roshanti, et al., 2014)	1. Adequate number of computers 2. Utilization of the Internet Network 3. Computerized Accounting Process 4. Use of Software following Laws	Likert scale of 1-5
GAS Implementation	Accounting principles in preparing and presenting government financial reports (Government Regulation No. 71 of 2010)	1. Conformity of the Financial Accounting System with Government Accounting Standards 2. Accounting Recording Procedures with Generally Accepted Accounting Standards 3. Preparation of Financial Reports that are Reported Periodically	1 = Strongly Disagree; 2 = Disagree; 3 = Neutral; 4 = Agree; 5 = Strongly Agree
QLGFR	Contain the qualitative characteristics of financial reports (Government Regulation No. 71 of 2010; www.djpk.kemenkeu.go.id)	1. Relevant 2. Reliable 3. Comparable 4. Understandable	

The data analysis technique in this research used the SEM-PLS (Hair et al., 2017). The reason for using SEM-PLS is (1) this research is more likely to predict and explain the latent variable than to test a theory and (2) the number of samples in this research was not big. The following equation is as follows:

$$\eta_1 = \gamma_1\xi_1 + \gamma_2\xi_2 + \zeta_1 \dots\dots\dots(1)$$

Information where η_1 is QLGFR; $\gamma_1 - \gamma_2$ is coefficient; ξ_1 is utilization of IT; ξ_2 is GAS implementation; and ζ_1 is residual value.

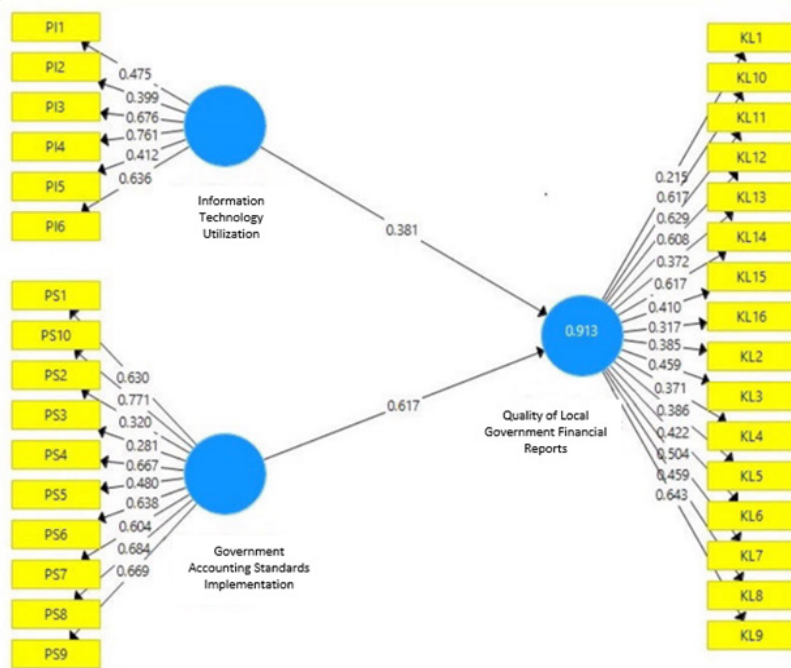
RESULTS

As presented in Table 2, the sample in this research consisted of 41 expenditure treasurers in 41 Regional Government Organizations of Central Java, with 41 questionnaires distributed. 41 questionnaires were returned and processed so that the response rate was 100%. The mean values and standard deviations for each variable of IT utilization, application of GAS, and QLGFR were 4.358 and 0.337; 4.334 and 0.344; 4.643 and 0.323.

Table 2. Descriptive Statistical Analysis

	N	Min	Max	Mean	Std. Dev
Utilization of IT	41	4.000	5.000	4.358	0.337
GAS Implementation	41	3.000	5.000	4.334	0.344
QLGFR	41	4.000	5.000	4.643	0.323

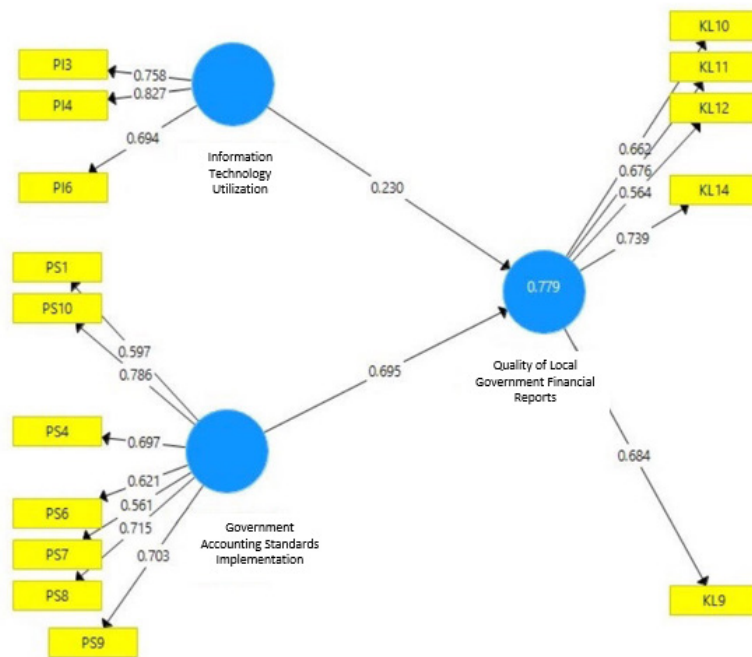
Source: Processed SmartPLS data (2022)



Source: Processed SmartPLS data (2022)

Figure 2. The Results Of The Outer Model Data Processing Stage 1

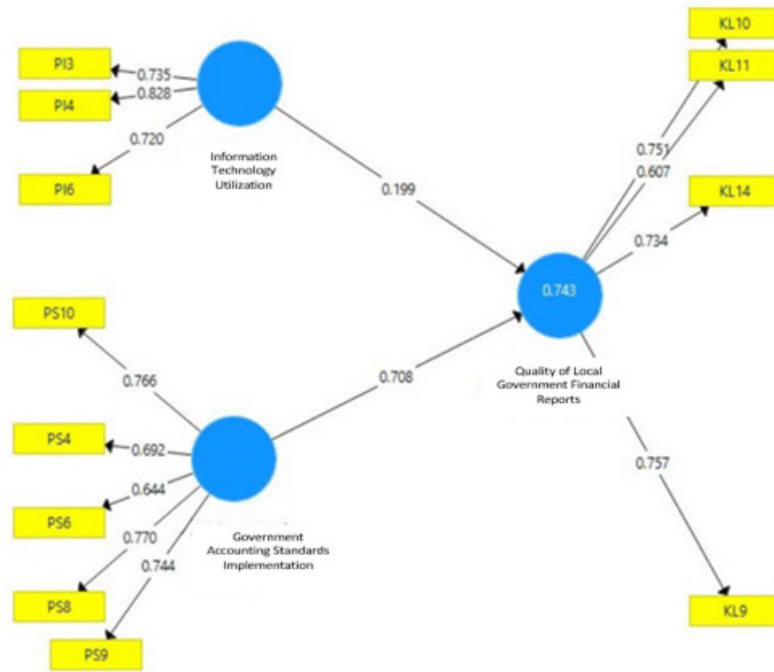
Figure 2 illustrated that in the latent variable utilization of IT, three indicators must be removed from the model because the factor loading value was <0.6 . In detail, PI 1 with an outer loading of 0.475, PI 2 with 0.399, and PI 5 with an outer loading of 0.412. Meanwhile, on the variable application of GAS, three indicators did not meet the requirements: PS 2 of 0.320, PS 3 had an outer loading value of 0.281, and PS 5 of 0.480. 10 indicators did not meet the requirements for the QLGFR, namely outer loading <0.6 , KL 1 of 0.215; KL2 of 0.385; KL3 had a value of 0.459; KL4 of 0.371; KL5 of 0.386; while it had a value of KL6 0.422; at KL7 of 0.504; KL8 had a value of 0.459 while KL10 had a value of 0.372 and KL16 had a value of 0.317. Due to several variables being removed from the model, a new model would be formed in Figure 3:



Source: Processed SmartPLS data (2022)

Figure 3. The Results Of The Outer Model Data Processing Stage 2

In stage 2, several latent variables must be eliminated because they did not meet the requirements, namely the loading factor <math>< 0.6</math>. In implementing GAS, two indicators must be eliminated; namely, PS1 had a value of 0.597, and PS7 had a value of 0.561. Then on the QLGFR, there was also an indicator that must be removed, KL 12 had a value of 0.564. The following new image of the influence model would be formed:



Source: Processed SmartPLS data (2022)

Figure 4. Results Of Outer Model Data Processing Stage 3

Table 3 presented that the AVE had a good value for each construct because it had a value > 0.50 and is said to meet the requirements.

Table 3. AVE

	AVE
Utilization of IT	0.581
GAS Implementation	0.525
QLGFR	0.511

The results of the CR and Cronbach alpha had a value of more than 0.70, which was 1,000.

Table 4. Discriminant Validity and Composite Reliability

Variable	Utilization of IT	GAS Implementation	QLGFR
Utilization of IT	0.762	0.719	0.708
GAS Implementation	0.719	0.724	0.850
QLGFR	0.708	0.850	0.715
Composite Reliability	0.805	0.846	0.805
Cronbach's Alpha	0.637	0.774	0.677

Source: Processed SmartPLS data (2022)

Table 5 showed that the R² value on the QLGFR was 0.742. These results explained that the variable utilization of IT could explain the variable QLGFR and the GAS implementation by 74.2%; other variables explained the remaining 25.8%.

Table 5. Coefficient of Determination (R²)

	R Square	R Square Adjusted
QLGFR	0.742	0.729

Source: Processed SmartPLS data (2022)

Table 6 showed that the relationship between the use of IT and the QLGFR had a positive original sample value of 0.198. The result was a p-value of 0.096 (P values <0.05), so H1 is rejected. The relationship between the application of GAS to the QLGFR had a positive original sample value of 0.707 and the results of P values 0.000 (P values <0.05) so H2 is accepted.

Table 6. Path Coefficient

	Original Sample	Sample Mean	Standard Deviation	T Statistics (O/STDEV)	P Values	Decision
Utilization of IT	0.198	0.191	0.119	1.663	0.096	Reject H1
GAS Implementation	0.707	0.718	0.09	7.529	0.000	Accept H2

Source: Processed SmartPLS data (2022)

DISCUSSION

The results showed no effect of IT usage on QLGFR. These results indicated that the utilization of IT by expenditure treasurers in preparing QLGFR needed to be more utilized. Managing finances/accounting to prepare financial reports still needed to be all computerized, or some were still done manually. Even though many computers are connected to the internet to send information and communicate, employees could still not take full advantage of the facilities. Thus, the Regional Government Organizations in Central Java Province had yet to maximize the convenience of this IT. The government would need to improve the skills of the expenditure treasurer by conducting IT training on an ongoing basis and changing the culture of face to face to technology.

The results of this research were in line with the research done by Surastiani & Handayani (2015), and Suwanda (2015). They found evidence that the use of IT did not affect the reliability of QLGFR but the use of IT in data processing was known to have advantages in terms of speed. Saebani (2022); Suryani et al., (2022) showed that the utilization of IT had no significant effect on the QLGFR. In contrast to research conducted by Choeroh et al., (2023); Indriyani & Mappanyukki (2022); Sarwono & Handayani (2021); Ulisanti & Asrori (2021); Aswar (2020); Adnin & Atiningsih (2020); Basudewa & Putri (2020); Nadir & Hayim (2017); Husna (2017); Primayana (2014); Roshanti et al., (2014) proved that the use of IT had a positive effect on improving the quality and reliability of financial reporting.

Implementing GAS positively affected QLGFR. It indicated that the better the implementation of GAS, the better the preparation of financial reports on the QLGFR would be. Government regulation No.71 of 2010 stated that this GAS is a requirement that has the force of law to improve the QLGFR in Indonesia. The criteria or normative precondition needed to make the local government financial report meet the desired quality which is relevant, reliable, comparable dan understandable. Understanding GAS is fundamental knowledge in preparing QLGFR, a good understanding would also impact the quality of sound financial reporting and affect the performance of local government financial reports. It aligned the stewardship theory with the treasurer's understanding of GAS so that GAS can be implemented in preparing financial reports as they should so that government officials could produce accountable financial reports.

The results of this research were in line with the research of Anggadini et al., (2023); Pangaribuan et al., (2023) Supriyanto et al., (2023); Costa et al., (2022); Dahana & Purnomowati (2022); Hae (2022); Indriyani & Mappanyukki (2022); Siahaya & Sandanafu (2022); Vignini (2022); Saruno & Penawutkun (2021); Stirilita (2021); Adnin & Atiningsih (2020); Habib (2019); Ikyarti & Aprilia (2019); Muthaher (2018); Yusrina et al., (2017) proved that GAS had a positive effect on the quality of the financial report. Sanjaya et al., (2017); Suwanda (2015); Mahaputra & Putra (2014); Sari (2012); Sousa et al., (2012) also indicated that the application of GAS had a positive effect on the QLGFR. However, it differed from Inapty & Martiningsih's (2016) findings, which stated that implementing GAS did not affect the QLGFR.

CONCLUSIONS

The results of this research had not been able to answer the research objectives that were proposed at the beginning of the research, related to the variable the use of IT, that the use of IT did not affect the QLGFR. No matter how significant the use of IT in preparing regional government financial reports was, it did not guarantee QLGFR. However, the results of this research can answer other research objectives, namely the GAS implementation that had a positive effect on the QLGFR. The consistent implementation of GAS can produce QLGFR. The implications of this research are increasing the compliance of the Regional Government Organizations of Central Java Province to consistently implement GAS and make good use of IT in compiling financial reports to improve the QLGFR. This research had limitations; the population had several latent variables that must be removed during testing because they did not meet the loading factor requirements. Further research should be able to develop question indicators that affected the QLGFR.

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