THE IMPACT OF ACCOUNTING INFORMATION SYSTEM IMPLEMENTATION ON THE QUALITY OF FINANCIAL REPORT RESULTS OF THE DEPARTMENT OF EDUCATION, YOUTH AND SPORTS OF BULELENG REGENCY

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Abstract

The Quality of Regional Government Financial Reports is an assessment related to the level of conformity of reporting in regional financial management for each budget period. The quality of Regional Government Financial Reports can be seen from the opinion submitted by the Financial Supervisory Agency as the party that examines and assesses the Regional Government Financial Reports. This study aims to test the influence of the Regional Financial Accounting System and human resource competence on the quality of Regional Government Financial Reports. This study includes quantitative research. The sample in this study were employees at the Education, Youth, and Sports Office according to the criteria. The results of this study are that the Regional Financial Accounting System affects the quality of Regional Government Financial Reports.

Keywords: Accounting system, Human resource competency, Financial report

Introduction

Indonesia is a developing country, one of which is proven by the desire of the public to realize an increase in transparent and accountable public accountability. The development of Public Sector Accounting in Indonesia means that the most important thing for the government to do is to realize accountability to the public. The central and regional governments must be accountable and transparent in their budgets. The regional government is a public sector agency that must submit financial reports in a transparent and accountable manner (Indrayani & Widiastuti, 2020). The development of public sector accounting in various countries is very rapid, including Indonesia. This happens because of transparency and accountability in reporting its financial reports. Therefore, realizing this system of government is the main thing in a every government must be able to serve and be accountable for everything implemented. The success of the government can be seen if the government succeeds in carrying out its duties and achieving its goals according to its planning. These goals can be achieved if supported by adequate financial resources. The development of public sector accounting can be determined by financial reports from regional and central governments to realize transparency and accountability of fiscal management in financial reporting which is used as material for decision making by certain parties (Mustika & Fadilah, 2020).

The quality of the Regional Government Financial Report (LKPD) is an assessment related to the level of conformity of reporting in regional financial management for each budget period. The quality of the LKPD can be seen from the opinion submitted by the Financial Supervisory Agency (BPK) as the party that examines and assesses the LKPD. Audits of the LKPD are carried out every period by the BPK to provide an opinion on the level of fairness of the information in the report. The results of the audit are in the form of BPK opinions, namely Unqualified, Fair with Exceptions, No Opinion and Unfair (Widiatmoko, 2020).

The government must prepare financial reports to determine the management process and work assessment, which is a form of accountability for materials for decision making. Therefore, the government in preparing financial reports must contain information that can be used by stakeholders to make decisions if the government's financial report is considered less informative, it will cause negative impacts such as decreased public trust in the government that manages public funds. However, the decision's quality is less qualified (Abdul, 2018).

The phenomenon of the quality of financial reports as stated by the chairman of the Indonesian Accounting Association (IAI) Nunuy Nurafiah said that the quality of financial reports from the Indonesian government is still low. This can be used as a loophole for fraudulent or corrupt acts, especially at the regional government level.

Nunuy also said that IAI has set the quality standards for government financial reports into 5 levels, however, the results have not yet reached level 5 for local governments. Most local government financial reports are still at levels 2-3. This shows that the quality of local government financial reporting is still low. Quality financial reports can prevent fraud or corruption from irresponsible parties. This is because financial reports are a form of government transparency in accountable for financial management to the public. The public expects transparency from the government regarding the management of public funds. Therefore, the function of the BPK is to ensure transparency in financial reporting carried out by the government, then the auditor must always examine and supervise the progress of the financial reporting process. Thus, the financial report will be of quality and in accordance with public expectations. Periodic studies must be conducted by accountants that aim to influence government policy to realize quality reporting. The results of these studies can be implemented as a basis for making subsequent policies (Kompas, 2018).

The explanation above shows the low quality of LKPD which is often used as an opportunity to cheat or commit corruption. Currently, there are still many LKPDs that have not disclosed information based on regulations and there are still various deviations, where this makes the public expect good government administration in implementing public accountability as a form of responsibility expressed in periodic financial reports. This requires local governments to improve the way they record and report regional finances to be more informative and of high quality (Abdul, 2018).

Factors that can affect the quality of LKPD, one of which is the Regional Financial Accounting System (SAKD). SAKD is a stage for collecting data, recording, summarizing, and reporting finances as a form of accountability for the implementation of the Regional Revenue and Expenditure Budget (APBD) manually or computerized (Pratama, 2017). SAKD can affect the preparation of structured financial reports such as the classification process, recording and reporting. A quality SAKD can optimize the quality of financial reports. Another factor is organizational commitment, which is the desire of individuals to stay in an agency to realize the agency's goals.

The Department of Education, Youth and Sports is one of the Regional Apparatus Organizations (OPD) in Buleleng Regency. All OPDs in the regency have implemented a web-based application accounting information system led by the Department of Communication and Information Technology and the Regional Revenue and Finance Management Agency. All OPDs, including the Buleleng Regency Education and Sports Office, use the SIPD application system in the process of inputting financial reports and their output. Buleleng Regency received an Unqualified Opinion (WTP) from the Financial Audit Agency (BPK). The Bali Representative of the Financial Audit Agency (BPK) has conducted an audit of entry I and entry II of the Buleleng Regency Regional Government Financial Report (LKPD) in 2023. In the audit, Buleleng received a WTP (Unqualified Opinion) from the BPK. The unqualified opinion given by the BPK to the financial report does not mean that it is free from errors and weaknesses. The Bali representative of the BPK found several problems, namely in the recording and reporting of unclear assets, regional levy income, unregulated rental income, regional revenue, fixed asset administration, and realization of expenditures, especially in the Education, Youth and Sports Office because the Education and Sports Office is the OPD that manages the State and Regional Budget with the highest amount. Based on this description, the researcher's motivation to conduct this study was to test whether the variable of the application of the accounting information system affects the quality of regional government financial reports, especially in the Education, Youth and Sports Office of Buleleng Regency. The purpose of this study was to determine the effect of the application of the accounting information system on the quality of regional financial reports, especially in the Education, Youth and Sports Office of Buleleng Regency. Based on this, the author took the title "The Effect of Implementing Accounting Information Systems on the Quality of Financial Reports of the Education, Youth and Sports Office of Buleleng Regency".

Method

This study uses a quantitative method. (Sugiyono, 2019) states that the quantitative study method is a method based on the philosophy of positivism to study a population and collect data with several study instruments and analyze statistical data with the aim of testing a hypothesis. Quantitative data in this study uses primary data obtained from employees of the Education, Youth and Sports Office of Buleleng Regency.

The measurement scale used to measure the variables in this study is the Ordinal scale where the scale is a scale to sort from the lowest to the highest value, or vice versa. While the technique for measuring the variables is the Likert Technique which is a technique to find out whether someone agrees or disagrees. The researcher uses an Ordinal scale of numbers presented on a scale of 1-5, namely (1) Strongly Disagree (STS), (2) Disagree (TS), (3) Neutral (N), (4) Agree (S), (5) Strongly Agree (SS).

Results and Discussion

This study consists of two variables, namely social media as the independent variable (X) and social behavior as the dependent variable (Y). The research data were analyzed with the help of SPSS software.

Table 1. Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		25
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.76256691
Most Extreme Differences	Absolute	.125
	Positive	.125
	Negative	-.125
Test Statistic		.125
Asymp. Sig. (2-tailed)		.200[c,d]

Source: Processed data, 2024

First, the normality test of the distribution of independent and dependent variable data was carried out using the Kolgomorov Smirnov Test at a sig. 5% level (Sari & Alzaber, 2019). Based on the results of the analysis in table 1 above, the significance value of Asymp. Sig. (2-tailed) of 0.200 is greater than 0.05. So, in accordance with the basis for decision making in the Kolmogorov-smirnov normality test, namely if the significance value of Asymp . Sig. (2-tailed) is greater than the sig. 0.05 value, it can be concluded that the data is normally distributed. Thus, the assumption or requirement for normality in simple linear regression analysis has been met.

In the next stage, the second prerequisite test is carried out, namely the linearity test. In general, the linearity test aims to determine whether two variables have a significant linear relationship or not. A good correlation should have a linear relationship between the independent variable (X) and the dependent variable (Y) (Laka et al., 2019).

The basis for decision making in the Linearity Test is by comparing the Deviation from Linearity (Sig.) value with 0.05. If the Deviation from Linearity Sig. value > 0.05, then there is a significant linear relationship between the independent variables with the dependent variable. However, if the Deviation from Linearity Sig. value is <0.05, then there is no significant linear relationship between the independent variable and the dependent variable (Laka et al., 2019). The following results of the linearity test are presented in table 2.

Table 2. Linearity test results

			Sum of Squares	df	Mean Square	F	Sig.
Y * X	Between Groups	(Combined)	287.710	10	28.771	3.687	.013
		Linearity	213.797	1	213.797	27.397	.000
		Deviation from Linearity	73.913	9	8.213	1.052	.449
	Within Groups		109.250	14	7.804		
	Total		396.960	24			

Source: Processed data, 2024

Based on the significance value (Sig) of Deviation from Linearity in table 2 above, the Deviation from Linearity Sig value is obtained 0.449 which is greater than 0.05. Based on these results, it can be concluded that

there is a significant linear relationship between the SIA Implementation variable (X) and the Financial Report Quality variable (Y).

After the normality and linearity tests are met, the heteroscedasticity test is then carried out. The heteroscedasticity test aims to test whether there is inequality in the variance (variation) of the residual value from one observation to another in the regression model. If the variance from the residual value of one observation to another is constant, it is called homoscedasticity, but if the variance from the residual value of one observation to another is different, it is called heteroscedasticity. A good regression model should not show symptoms of heteroscedasticity. One way to detect the presence or absence of symptoms of heteroscedasticity in a regression model is to perform the Glejser test. The working principle of the heteroscedasticity test using the Glejser test is by regressing the independent variable against the Absolute residual value (Indri & Putra, 2022).

The basis for decision making in the heteroscedasticity test using the Glejser test is if the significance value (Sig.) Is greater than 0.05, then the conclusion is that there are no symptoms of heteroscedasticity in the regression model. Conversely, if the significance value (Sig.) Is less than 0.05, then the conclusion is that there are symptoms of heteroscedasticity in the regression model (Indri & Putra, 2022). The following are the results of the heteroscedasticity test presented in table 3.

Table 3. Heteroscedasticity Test

Coefficientsª

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.354	2.260		-.157	.877
	X	.113	.133	.257	.849	.405
	Y	.005	.104	.013	.043	.966

a. Dependent Variable: Abs_RES

Source: Processed data, 2024

Based on the analysis results summarized in table 3, the significance value (Sig) for variable X is 0.405 and variable Y is 0.966. Compared to 0.05, both values are greater so that there is no heteroscedasticity symptom in the regression model. Because all prerequisites are met then the simple linear regression test can be continued (Indri & Putra, 2022; Laka et al., 2019).

In general, the formula for a simple linear regression equation is $Y = a + bx$. Meanwhile, to find out the value of the regression coefficient, you can refer to the output are in table 4 below.

Table 4. Value of the Regression Coefficient

Coefficientsª

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.885	4.122		2.156	.042
	SIA	.936	.181	.734	5.181	.000

a. Dependent Variable: Kualitas Laporan keuangan

Source: Processed data, 2024

The constant "a" is a constant number of unstandardized coefficients. In this case, its value is 8.885. This number is a constant number which means that if there is no Implementation of Accounting Information System (AIS) (X), then the consistent value of Financial Report Quality (Y) is 8.885. Furthermore, the coefficient "b" is the regression coefficient number. Its value is 0.936. This number means that every 1% increase in the use of AIS Implementation (X), will cause a change in the Quality of Financial Reports (Y) which will increase by 0.936.

So, the regression equation is Y = 7.463 + 0.992 X.

Furthermore, hypothesis testing (Ha = Implementation of SIA affects the Quality of Financial Reports) is carried out by looking at the ig. value obtained. The basis for making a hypothesis decision is if the sig. value is greater than 0.05 then Ha is accepted. Based on the results in table 4, it is known that the sig. value is 0.000, which is much smaller than 0.05, so it can be concluded that there is an application of SIA to the Quality of Financial Reports.

To find out the extent of the application of SIA to the quality of financial reports in simple linear regression analysis, you can use the R2 value contained in table 5.

Table 5. Value Simple Linear Regression Analysis

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.734ᵃ	.539	.519	2.822

a. Predictors: (Constant), X

Source: Processed data, 2024

From the output in table 5 above, the R Square value is 0.734. This value means that the effect of the implementation of SIA (X) on the Quality of Financial Reports (Y) is 73.4% while 26.7% of the Quality of Financial Reports is influenced by other variables that are not studied.

The Influence of SAKD on LKPD

Based on this study's results, it was found that the Regional Financial Accounting System (SAKD) affects the Regional Government Financial Report (LKPD). The results of this study contrast with the results of a study by (Mustika & Fadilah, 2020) that SAKD does not affect the quality of LKPD.

The test results show that respondents gave a large answer to the SAKD variable, which means that the Education, Youth and Sports Office has implemented a structured regional financial accounting system in preparing financial reports. This is in contrast to the results of the study which proves that SAKD does not affect the quality of financial reports, this indicates that although the preparation of financial reports is good, it is not a benchmark for determining the quality of the report finance, but based on the questionnaire answers, there is still recording that is not done chronologically, this can also affect the quality of the LKPD because if all components are done well, this can improve the quality of financial reports.

Conclusion

Based on the discussion and results of this study, the following conclusions are drawn:

The Regional Financial Accounting System (SAKD) affects the Regional Financial Report can be seen from the results of the coefficient test which shows that 73.4% of SAKD influences the Quality of Financial Reports at the OPD of the Education, Youth and Sports Office of Buleleng Regency. However, there still needs to be improvement from the human resources (HR) that manage the SAKD.

Based on the testing and analysis that has been carried out in this study, the author suggests several things as material for improvement for researchers who will conduct research on related topics, namely:

1. Further research can add other variables as independent variables that affect LKPD so that the research results obtained can be more flexible. In addition, it is also better to add moderating variables.
2. This type of research should be further developed to help employees or prospective employees to understand the several factors that influence financial reports, and it would be better if the scope of the research were expanded to be able to see the overall influence.
3. Further research can add other study objects or make comparisons with other areas to strengthen the results of previous studies.

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