THE INFLUENCE OF ACCOUNTING STANDARDS, TECHNOLOGY AND LOCAL APPARATUS ON THE FINANCIAL REPORTING OF BPKAD IN BANDUNG CITY

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ABSTRACT

The purpose of this study is to determine the influence of the application of government accounting standards, the utilization of technology and the quality of local government apparatus on the quality reports of the Bandung City BPKAD Financial Reporting (BPKAD). This study combines several variables, namely, the variables of application standard accountancy governance (X1), utilization technology (X2), and quality apparatus government area (X3) against quality report finance (Y). The researchers took samples using purposive sampling technique. The results showed that the implementation of the government accounting standard has a significant positive effect on the Quality of financial reports. The use of technology has an important positive effect. The quality of the local Government Apparatus government area has an obvious positive effect, and the use of information technology can assist government entities in compiling and producing quality financial reports effectively, efficiently, and economically. It is important to pay more attention to the competency of the human resources of government employees. For the local government of Bandung city, it is advised to further improve the quality, relevance, and understandability of the financial statements produced so that financial reports can be presented in a timely manner. The SKPD level needs to be considered, as they greatly assist employees in performing their duties effectively.

Keywords : Government Accounting Standards; Utilization of Technology; Quality of Local Government Apparatus; Financial Reporting

ABSTRAK

Tujuan dari penelitian ini adalah untuk menentukan pengaruh penerapan standar akuntansi pemerintahan, pemanfaatan teknologi dan kualitas aparatur pemerintah daerah terhadap kualitas laporan Keuangan BPKAD Kota Bandung (BPKAD). Penelitian ini menggabungkan beberapa variabel, yaitu, variabel penerapan standar akuntansi pemerintahan (X1), pemanfaatan teknologi (X2), dan kualitas aparatur pemerintah daerah (X3) terhadap kualitas laporan keuangan (Y). Para peneliti mengambil sampel menggunakan teknik purposive sampling. Hasil penelitian menunjukkan bahwa penerapan standar akuntansi pemerintah memiliki pengaruh positif yang signifikan terhadap Kualitas laporan keuangan. Penggunaan teknologi memiliki pengaruh positif yang penting. Kualitas aparatur Pemerintah daerah memiliki pengaruh positif yang jelas, dan penggunaan teknologi informasi dapat membantu entitas pemerintah dalam menyusun dan menghasilkan laporan keuangan yang berkualitas secara efektif, efisien, dan ekonomis. Penting untuk lebih memperhatikan kompetensi sumber daya manusia para pegawai pemerintah. Bagi pemerintah daerah kota Bandung, disarankan untuk lebih meningkatkan kualitas, relevansi, dan

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pemahaman laporan keuangan yang dihasilkan agar laporan keuangan dapat disajikan tepat waktu. Tingkat SKPD perlu dipertimbangkan, karena sangat membantu para pegawai dalam melaksanakan tugasnya dengan efektif.

Kata Kunci : Standar Akuntansi Pemerintahan; Pemanfaatan Teknologi; Kualitas Aparatur Pemerintah Daerah; Laporan Keuangan

INTRODUCTION

Government regulation No. 71 of 2010 outlines the criteria for qualified financial statements, emphasizing their relevance, reliability, comparability, and ease of understanding. Relevance entails providing information that can guide users in assessing past events, forecasting future events, and confirming or improving past assessments. Reliability requires that the information be free from misleading representations and material errors, presenting truthful and verifiable facts. Comparability ensures that the statements can be compared with those of previous years or other entities. Additionally, the statements should be presented in a manner that is easy for users to understand, adapting to their knowledge limits.

Bandiyono (2020) stresses that a quality financial report must exhibit accountability and transparency, which have often been lacking in local government financial reports (LKPD), leading to dissatisfaction and lack of confidence within the community. To address this, local governments are urged to adhere to regulations governing financial governance based on government accounting standards, as these standards serve as indicators of financial accountability.

Qualified financial statements must adhere to government accounting standards and comply with established principles (Siregar, 2015). The shift to accrual-based accounting, as mandated by government regulation No. 71 of 2010, aims to enhance financial reporting by providing a more comprehensive view of financial performance and responsibilities to the public (Desy dwi rachmawati & anik, 2020). Accrual-based accounting also facilitates cost determination and service pricing, aligning with the focus of public sector activities on providing services to the community.

While some studies, such as Yanti et al. (2020), suggest that the application of government accounting standards significantly impacts the quality of local government financial statements, others, like Mahartini et al. (2021), refute this claim, stating that government accounting standards have no effect on financial statement quality.

IHPS one in 2023 brings forward inspection results on five hundred and forty two (100%) LKPD in 2022. Of the five hundred and forty two conducted checks by the cpc, four hundred and ninety six gave wtp opinions (91%), forty-one wdp opinions (8%), and five did not express opinions (tmp) (1%), as shown in the following pie chart: (Figure 1)

According to data from the BPK (Supreme Audit Agency) in 2023, the "Wajar Tanpa Pengecualian" (WTP) opinion was granted to a significant majority of provincial, district, and municipal governments. Specifically, 94% of provincial governments, 91% of district governments, and 91% of municipal governments received the WTP opinion. However, there was a decrease in the number of local government financial reports (LKPD) receiving the WTP opinion in 2022 compared to the previous year. For instance, in provincial governments, the percentage of LKPD receiving the WTP opinion decreased from 100% to 94%, and in municipal governments, it decreased from 96% to 91%.

Additionally, the local government of Bandung City also received the WTP opinion. The selection of Bandung City for this case study was deliberate due to its representation of various characteristics such as income diversity, population density, and level of infrastructure development, making it a relevant example of local government in Indonesia. Bandung City has consistently received the WTP opinion for its LKPD for five consecutive years, sparking interest among researchers to investigate the factors influencing the quality of the city government's financial statements.

According to the BPK, the financial reports of the Bandung City government from 2018 to 2022 received a "Wajar Tanpa Pengecualian" (WTP) opinion, indicating a reasonable opinion without exceptions. However, behind this favorable opinion, there were identified issues in the Bandung City government's financial statements. These issues included challenges related to the management of levies, recognition of non-cash assets, potential income from the return of claims liquidity, and ongoing asset problems in the financial statements for the Bandung area in 2023.

Another factor influencing the quality of financial statements is the utilization of information technology. Local governments are expected to utilize information technology in managing regional finances, including preparing information on revenue and expenditure budgets (APBD) and accounting information. Studies have shown

mixed results regarding the impact of information technology on financial statement quality, with some indicating a positive effect and others finding no significant impact.

Furthermore, the quality of the regional apparatus, referring to the competence and effectiveness of local government personnel, also plays a role in financial statement quality. While some studies suggest a correlation between the quality of regional apparatus and financial statement quality, others argue against this relationship.

This study aims to investigate the combined influence of government accounting standards application, technology utilization, and local government apparatus quality on financial statement quality in BPKAD Bandung City.

LITERATURE REVIEW

Stewardship theory, as described by Donaldson & Davis (1991) and discussed by Desy & Anik (2020), posits that managers are primarily motivated by the organization's interests rather than their individual goals. In the context of government financial reports, this theory suggests a positive correlation between the quality of these reports and stewardship behavior. Governments, acting as managers, have a duty to provide useful financial information to stakeholders for assessing accountability and making decisions. Therefore, effective management within governments is characterized by stewardship, prioritizing the organization's welfare.

Financial reports, according to Kasmir (2018) and Harahap (2018), portray the financial status and performance of a company within a specific timeframe. The quality of financial reports hinges on their clarity, relevance, accuracy, and reliability, allowing users to make informed decisions and comparisons with past periods.

The implementation of government accounting standards, as emphasized by Desy Dwi Rachmawati & Anik (2020), ensures that financial reports comply with established guidelines. These standards, such as SAP, aim to produce financial reports that meet users' informational needs.

Utilizing technology, as highlighted by Sari (2022), plays a crucial role in enhancing the efficiency and effectiveness of financial reporting. Information technology facilitates the timely and economical production of financial reports, thus contributing to their quality.

The quality of regional government personnel, as defined by the 2017 regulation of the Minister of Home Affairs of Indonesia, refers to their competencies and

professionalism in carrying out official duties. Proficient personnel, particularly those skilled in accounting and finance, are essential for preparing financial reports that adhere to standards such as SAP. Therefore, the competency of local government officials is closely linked to the quality of financial reports they produce, ensuring professionalism, effectiveness, and efficiency in their preparation.

METHODS

This study focused on employees at the BPKAD office in Bandung City, including department heads, secretaries, treasurers, and staff members. The objective was to assess the responses provided by these individuals to the researcher's questionnaire. The study aimed to measure various operational variables, such as government accounting standards adherence, technological utilization, and the quality of local government personnel.

Government accounting standards adherence was assessed based on criteria like adherence to government-based accounting standards, historical value, realization, substance over formal form, accrual, consistency, complete disclosure, and fair presentation. Technological utilization was evaluated using metrics such as speed, security level, cost efficiency, and result quality. The quality of local government personnel was measured through factors like knowledge, skills, and attitudes.

The study involved 81 respondents, selected through purposive sampling from the total of 101 employees at the BPKAD office in Bandung City. Criteria for sampling included having a minimum service period of two years and holding positions such as department head, secretary, treasurer, or permanent staff. Data analysis techniques included validity and reliability tests for data quality, classical assumption tests like normality, multicollinearity, and heteroscedasticity tests, as well as multiple regression analysis (f-test and t-test) aided by structural equation modeling (SEM).

RESULTS AND DISCUSSION

Validity and Reliability Test

Before done test data analysis hypothesis, then moreover formerly done testing validity and reliability of research instruments.

a. Validity test

Validity refers to the instruments used to measure the relationship between data collected by researchers and the actual data occurring on objects (Sugiyino, 2019:176).

In this study, validity testing utilized the Pearson product-moment correlation method. The significance test was conducted by comparing the calculated Pearson correlation coefficient (r) with the critical value from the table. If the calculated r-value exceeds the critical value, the instrument is considered valid. With a sample size of 81 and a significance level of 5%, the critical value obtained from the table is 0.220. After processing the data, validity testing was performed for each variable, and the results are as follows: (Table 1)

Based on the table 1, shows the results of validity tests on variables application standard accountancy composed government of 10 items, in all own mark count more-big from r-table value, so can stated that the items on the variable application standard accountancy government can declared valid.

Based on the table 2, shows the results of validity tests on variables utilization technology consisting of 10 items, in all own mark count more-big from r- table value, so can stated that the items on the variable utilization technology can declared valid.

Based on the table 3, shows the results of validity tests on variables quality apparatus government area consisting of 10 items, in all own mark count more-big from r- table value, so can stated that the items on the variable quality apparatus government area can declared valid.

Based on the table 4, shows the results of validity tests on variables quality report consisting of finances of 10 items, in all own mark count more-big from r-table value, so can stated that the items on the variable quality report finance can declared valid.

b. Reliability Test

Reliability testing is the extent to which measurement results using the same object will produce the same data (Sugiyono, 2019). The results of the test can be said to be reliable if the *Cronbach's alpha value* is > 0.700. Based on the results of data processing, the following reliability test results were obtained: (Table 5)

Based on the table 5, can is known that based on reliability test results, all variable own mark coefficient *Cronbach alpha* > 0.700, so can stated that statement items are used on variables in this research already reliable.

Data Analysis

The data analysis technique employed in this study is multiple linear regression analysis. The purpose of conducting multiple linear regression analysis in this research

is to determine the influence of three independent variables: application of standard accountancy governance (X1), utilization of technology (X2), and quality of government apparatus (X3), on the quality of financial reports (Y). Before performing the multiple linear regression analysis, classic assumption tests were conducted.

Classic assumption tests are essential in ordinary least square (OLS) linear regression analysis to ensure the validity of the obtained data, confirming that the regression estimates are unbiased and consistent. In this research, classic assumption tests were conducted to assess normality, multicollinearity, and heteroscedasticity.

a. Normality Test

The normality test is conducted to determine whether the residuals in the regression model exhibit a normal distribution. This test can be performed using the one-sample Kolmogorov-Smirnov method. If the p-value from the Kolmogorov-Smirnov test exceeds 0.05, it indicates that the data can be considered normally distributed.

Based on table 6, normality test results with the Kolmogorov test Smirnov above, obtained results significance of 0.200, because results significance (*asymp. sig. (2-tailed)*) is 0.200 > 0.05, then can stated that the data is in This research is distributed normally.

b. Multicollinearity Test

Multicollinearity test used for test is a regression model research there is correlation between variable *independent*. Good regression model is the one that doesn't happen correlation between variable *independent* and free from symptom multicollinearity. The value used for show exists symptom multicollinearity that is VIF value > 10 and tolerance value > 0.1. Based on results data processing, then obtained results multicollinearity, as following: (Table 7)

Based on the table in 7, the results of the multicollinearity test show that all *independent variables* have a *tolerance value* of > 0.10 and a VIF value of < 10, so it can be stated that this research is free of multicollinearity.

c. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality *of variance* from the residuals of one observation to another. One way to find out whether there is heteroscedasticity in a multiple linear regression model is to

look at the scatterplot graph or the predicted value of the dependent variable, namely SRESID (*Studentized Residual*) with the residual *error*, namely ZPRED Standardized Predicted Value). So, the basis for decision making to determine the presence or absence of heteroscedasticity using the *scatterplot graphic method* is as follows:

1). If there is a certain pattern, such as the points forming a certain regular pattern (wavy, widening then narrowing), then heteroscedasticity occurs.

2). If there is no clear pattern, and the points spread above and below the number 0 on the Y axis, then heteroscedasticity does not occur.

Based on the results of data processing, the results of the heteroscedasticity test with the scatterplot graph are obtained *as* follows: (Graph 1)

Based on the heteroscedasticity graph 1, it can be seen that there is no clear pattern, and the points spread randomly above and below the number 0 (zero) on the Y axis, so it can be stated that there is no heteroscedasticity in this study.

Analysis Multiple Linear Regression

Multiple linear regression analysis is an analysis to determine the effect of more than one independent variable on one *dependent variable*. The multiple linear regression analysis model is used to explain the influence of independent variables on the dependent variable, Ghozali (2018:95). Based on the results of data processing, results are obtained equality multiple linear regression, as follows: (Table 8)

Based on the table 8, the results of the multiple linear regression equation are obtained as follows: $\mathbf{Y = 1.972 + 0.237\ X_1 + 0.361X_2 + 0.297X_3 + e.}$ Coefficient results regression each variable *independent* is valuable positive, which shows that if application standard accountancy governance, utilization technology and quality apparatus government area raised or improved, then quality report finance will the more practice enhancement.

Coefficient Determination

The coefficient of determination (2) essentially measures how far the model's ability is to explain variations in the dependent variable. The coefficient of determination value is between zero and one. A small value of 2 means that the ability of the independent variable to explain the dependent variable is very limited (Ghozali, 2018; 101). Based on the results of data processing, the results of the coefficient of determination are obtained as follows: (Table 9)

Based on table 9, the coefficient of determination results obtained which are shown by the r square value obtained are 0.542 or 54.2 %, this shows that it is 54.2 %, contribution of influence from the *independent variable* implementation standard accountancy governance, utilization technology and quality apparatus government area on the *dependent variable* quality report finance , while the remaining 45.8% is the contribution of influence to the *dependent variable* purchase satisfaction from other variables outside this research.

Testing Hypothesis

Hypotheses generally reflect problems in research with the aim of encouraging someone to carry out research and it is also explained that in hypotheses there are Ho and Ha. A hypothesis is a temporary answer to a problem that is still presumptive because its truth must still be proven. A hypothesis will be rejected if it is false, and will be accepted if it is true. Rejection and acceptance of a hypothesis really depends on the results of an investigation into the facts that have been collected. The hypothesis in this research uses simultaneous hypothesis testing (f test) and hypothesis testing partial (t test).

From the results calculations carried out, then obtained results testing hypothesis simultaneous with the f test, as following: (Table 10)

Based on the table 10, is obtained mark f count as big as 30,319 (f count 30,319 > f table 2,719) and significance (*p value*) of 0.000 (0.000 < 0.05), then Ho is rejected and Ha is accepted. So that can stated that application standard accountancy governance, utilization technology and quality apparatus government area influential positive significant to quality report finance.

T calculated results for variable application standard accountancy government obtained amounting to 2,255 (t count 2,255 > t table 1,990) and significant (*p value)* is 0.027 (0.027<0.05), then Ho is rejected and Ha is accepted. So that can stated that application standard accountancy government influential positive significant to quality report finance. Test result hypothesis This showing that the more-good application standard accountancy government, then will the more increase quality report finance. (Table 11)

T calculated results for variable utilization technology obtained as big as 3,440 (t count 3,440 > t table 1,990) and the significance (*p value*) is 0.001 (0.001 < 0.05), then

Ho is rejected and Ha is accepted. So that can stated that utilization technology influential positive significant to quality report finance. Test result hypothesis This showing that the more-good utilization technology, then will the more increase quality report finance.

T calculated results for variable quality apparatus government area obtained is 2,947 (t count 2,947 > t table 1,990) and significance (*p value*) is 0.004 (0.004 < 0.05), then Ho is rejected and Ha is accepted. So that can stated that quality apparatus government area influential positive significant to quality report finance. Test result hypothesis This showing that the more-good quality apparatus government area, then will the more increase quality report finance.

Based on the study investigating the effects of implementing standard accountancy governance, utilizing technology, and enhancing the quality of local government apparatus on the financial reporting of BPKAD Bandung City, the following conclusions were drawn:

a. The implementation of government accounting standards, utilization of technology, and quality of local government apparatus significantly and positively impact the quality of financial reports at BPKAD Bandung City.
b. Specifically, the implementation of government accounting standards alone has a significant positive effect on the quality of financial reports at BPKAD Bandung City.
c. Similarly, the use of technology independently exhibits a significant positive effect on the quality of financial reports at BPKAD Bandung City.
d. Moreover, the quality of local government apparatus also shows a significant positive effect on the quality of financial reports at BPKAD Bandung City.

CONCLUSION

The local government of Bandung City should prioritize enhancing the quality of local apparatus and re-evaluate the implementation of government accounting standards to ensure more reliable, relevant, comparable, and understandable financial statements. Providing regular training sessions related to finance and accounting will help improve the competency of human resources within the Bandung city government. It is crucial for the Bandung city government to maximize the utilization of information technology to ensure timely financial reporting. Attention should be paid to the competency of government employees' human resources, particularly in utilizing

information technology and adhering to government accounting standards at the SKPD level.

Future researchers are encouraged to expand on this study by incorporating additional indicators and varying units of analysis, populations, and samples to strengthen and support existing theories and concepts established in this study and previous research.

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TABLES AND FIGURES

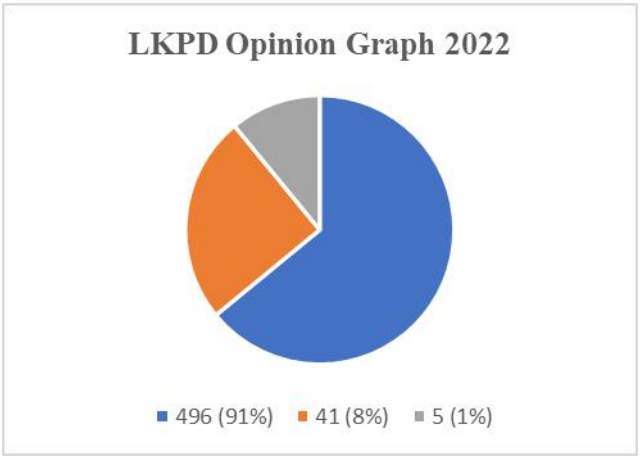


Figure 1. LKPD Opinion Graph 2022
Source: (BPK, 2023)

Table.1 Validity Test Application Standard Accountancy Government (X_1)

Item No	r count	r table	Conclusion
P1	0.767	0.220	Valid
P2	0.753	0.220	Valid
P3	0.827	0.220	Valid
P4	0.716	0.220	Valid
P5	0.784	0.220	Valid
P6	0.776	0.220	Valid
P7	0.691	0.220	Valid
P8	0.662	0.220	Valid
P9	0.715	0.220	Valid
P10	0.795	0.220	Valid

Source: Data Processing Results, 2024

Table 2 Validity Test Utilization Technology (X_2)

Item No	r count	r table	Conclusion
P1	0.526	0.220	Valid
P2	0.854	0.220	Valid
P3	0.722	0.220	Valid
P4	0.694	0.220	Valid
P5	0.638	0.220	Valid
P6	0.761	0.220	Valid
P7	0.799	0.220	Valid
P8	0.703	0.220	Valid
P9	0.713	0.220	Valid
P10	0.809	0.220	Valid

Source: Data Processing Results, 2024

Table 3 Validity Test Quality Apparatus Regional Government (X_3)

Item No	r count	r table	Conclusion
P1	0.685	0.220	Valid

P2	0.632	0.220	Valid
P3	0.641	0.220	Valid
P4	0.543	0.220	Valid
P5	0.486	0.220	Valid
P6	0.676	0.220	Valid
P7	0.684	0.220	Valid
P8	0.483	0.220	Valid
P9	0.493	0.220	Valid
P10	0.588	0.220	Valid

Source: Data Processing Results, 2024

Table 4 Validity Test Quality Report Finance (Y)

Item No	r count	r table	Conclusion
P1	0.720	0.220	Valid
P2	0.557	0.220	Valid
P3	0.670	0.220	Valid
P4	0.498	0.220	Valid
P5	0.574	0.220	Valid
P6	0.701	0.220	Valid
P7	0.683	0.220	Valid
P8	0.756	0.220	Valid
P9	0.795	0.220	Valid
P10	0.796	0.220	Valid

Source: Data Processing Results, 2024

Table.5 Reliability Test

Variable	*Cronbach Alpha*	Critical Value	Conclusion
Implementation of Government Accounting Standards (X_1)	0.911	0.700	Reliable
Utilization Technology (X_2)	0.899	0.700	Reliable
Quality of Regional Government Apparatus (X_3)	0.788	0.700	Reliable
Quality of Financial Reports (Y)	0.866	0.700	Reliable

Source: Data Processing Results, 202 4

Table .6 Normality Test

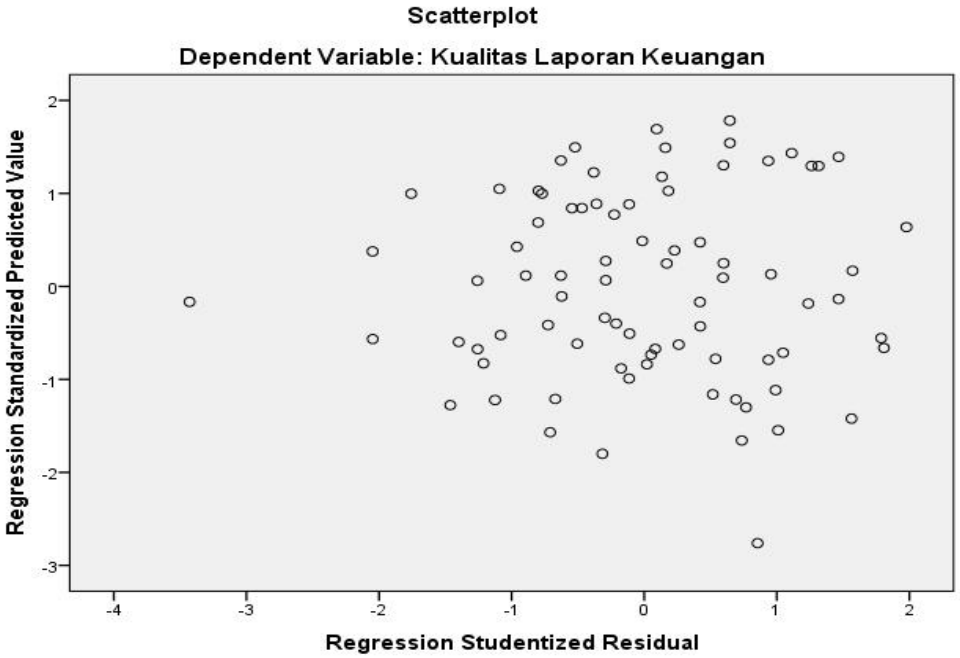
One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		81
Normal Parameters [a, b]	Mean	.0000000
	Std. Deviation	4.34538353
Most Extreme Differences	Absolute	,043
	Positive	.024
	Negative	-.043
Statistical Tests		,043
Asymp. Sig. (2-tailed)		,200 [c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Data Processing Results , 2024

Table.7 Multicollinearity Test

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Application Standard Accountancy Government	,453	2,209
	Utilization Technology	,496	2,016
	Quality Apparatus Local government	,792	1,263
a. Dependent Variable: Quality Report Finance			

Source: Data Processing Results, 2024



Graph 1 S*catterplo*t Heteroscedacity
Source: Data Processing Results, 202 4

Table 8 Multiple Linear Regression Analysis

Coefficients [a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,972	3,291		,599	,551
	Application Standard Accountancy Government	,237	.105	,259	2,255	,027
	Utilization Technology	,361	.105	,377	3,440	,001
	Quality Apparatus Local government	,297	.101	,256	2,947	,004
a. Dependent Variable: Quality Report Finance						

Source: Data Processing Results , 2024

Table 9 Coefficient Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,736 [a]	,542	,524	4.42923
a. Predictors: (Constant), Quality Apparatus Local Government, Utilization Technology, Application Standard Accountancy Government				

Source: Data Processing Results, 2024

Table.10 F Test

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1784.402	3	594,801	30,319	,000 [b]
	Residual	1510,589	77	19,618		
	Total	3294,990	80			
a. Dependent Variable: Quality Report Finance						
b. Predictors: (Constant), Quality Apparatus Local Government, Utilization Technology, Application Standard Accountancy Government						

Source: Data Processing Results , 2024

Table 11 t test

Coefficients [a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,972	3,291		,599	,551
	Application Standard Accountancy Government	,237	.105	,259	2,255	,027
	Utilization Technology	,361	.105	,377	3,440	,001
	Quality Apparatus Local government	,297	.101	,256	2,947	,004
a. Dependent Variable: Quality Report Finance						

Source: Data Processing Results, 2024