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The effect of quality of presentation of financial statements and accessibility of financial statements on financial management accountability: case studies in regional apparatus organizations in the City of Bandung in 2023

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Abstract

This study aims to examine the effect of the quality of presentation of financial reports and the accessibility of financial reports on the accountability of financial management in Bandung City Regional Apparatus Organizations. This research is quantitative. The data used were primarily questionnaires distributed to 54 respondents, namely the Heads of Regional Apparatus Organizations and Finance Sub-Sections of each agency and service office. The sampling technique used was the purposive sampling method—data collection techniques used in this study using survey methods. The analytical method used is multiple linear regression analysis with the SPSS application tool. This study uses traditional assumptions, namely the normality test, heteroscedasticity test, autocorrelation test, multicollinearity test, and hypothesis testing using the t-test and F-test. The results show that the quality of the presentation of financial statements and the accessibility of financial reports have a simultaneous influence on financial management accountability. The quality of presentation of financial statements partially has a significant positive direction, and the accessibility of financial reports has a significant positive effect on financial management accountability.

Keywords: Quality of Presentation of Financial Statements, Accessibility of Financial Statements, Financial Management Accountability

1. Introduction

Regional autonomy is an authority allocated by the central government to a government that has autonomy in managing and carrying out government activities and also the needs of local communities based on community aspirations. The purpose of regional autonomy is to promote effectiveness and efficiency in government management so that it can provide optimal services to the community by carrying out development by statutory regulations stipulated in the Law Amending, the 2004 Regional Government Law (No. 32 of 2004) last promulgated in 2008 (No. 12). A region is considered autonomous if it has the authority to manage its finances as well as its territory. The government can manage its area and act independently. Law Number 15 of 2004 concerning Audit, Management, and Accountability of Regional Finances regulates fiscal responsibility (Suwanda & Santosa, 2014).

One of the efforts to carry out government accountability in financial management is by comprehensively presenting government financial reports and ensuring good accessibility. Financial reports are an indicator of the financial capacity of local governments that are useful for producing accountability and realizing regional government financial performance measurement tools as government accountability, quickly and by regulations set by the government in Permendagri No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management.

Assessment of public bodies related to the quality of state/regional financial accountability. One measure of financial report accountability is based on the opinion of the external auditor (BPK RI) on government reporting. In this case, BPK will issue four types of notifications: WTP (unqualified), WDP (unqualified), TW (unfair), and refusal to provide notification or disclaimer. The BPK Opinion on LKPD Examination Results in Bandung City 2017 received a Qualified Opinion (WDP). This was due to administrative problems in the City of Bandung that had yet to be resolved in the 2017 financial statements, such as asset management, recording of land lease receivables, and recording of short-term debt, which needs to be detailed. From 2018 to 2022, the City of Bandung received an Unqualified Opinion (WTP). However, general problems were still found by the BPK in the form of indications of solving work packages; the direct procurement process was not by the provisions, overpayment for work, and the process of preparing Work Orders (SPK).

In addition, other problems were also found regarding the financial reports of the Bandung City government. Through findings on the official website (Repno, 2022) of the Bandung City Government, the Regional Revenue and Expenditure Budget (APBD) report and accountability for 2019, 2020, and 2021 fiscal years, the Bandung City Government's financial reports and performance accountability reports for the fiscal year have not been uploaded on the website. The accessibility of regional financial reports as a form of accountability for the Bandung City Government through Internet media has not been presented. It has not been published promptly, so the public has not been able to know or access these financial reports promptly and efficiently.

Regional government financial reports are a form of accountability or accountability of local government for the use of regional finances in implementing regional autonomy and regional government operations; this becomes a performance benchmark to be accountable at the end of each fiscal year. Financial statements are structured reports regarding the financial position and transactions carried out by a reporting entity. Financial reports must be prepared by Government Accounting Standards (SAP) by Government Regulation Number 24 of 2005, amended by Government Regulation Number 71 of 2010 concerning Government Accounting Standards. There are five components of financial statements, which include the Budget Realization Report (LRA), Operational Report (LO), Balance Sheet, Report on Changes in Equity (LPE), and Notes on Financial Statements (CaLK) (Suwanda & Santosa, 2014).

The local government must account for the implementation of the APBD, both in financial reports (Financial accountability) and performance reports (Performance accountability). The financial statements are prepared by Government Regulation (PP) Number 71 of 2010 concerning Government Accounting Standards. Accountability for implementing the APBN/APBD in the form of financial reports (Mursyidi, 2009).

According to Permendagri number 77 of 2020 concerning regional financial management, local governments must present financial reports in the APBD that meet the needs of financial report customers. In addition to the Balance Sheet, Notes to Financial Statements (CaLK), Cash Flow Reports, Changes in Equity Reports, and Budget Realization Reports (LRA) must be prepared.

Research from Fauziyah et al. (2017) researched the effect of the presentation of regional financial reports and the accessibility of regional financial reports on the accountability of regional financial management. The population in this study is the Regional Work Unit (SKPD) within the Surabaya City government. The results of this study indicate that the presentation of regional financial reports has a positive effect on regional financial management accountability, and the accessibility of regional financial reports has a positive effect on regional financial management accountability.

Nabila's research (2018) examines the Effects of Regional Financial Report Presentation and Accessibility of Financial Reports on the Transparency and Accountability of Financial Management of the Regional Government of Tasikmalaya Regency. The results of this study indicate that the presentation of financial reports affects the transparency and accountability of financial reports, the accessibility of financial reports does not affect the transparency and accountability of financial reports, and the presentation of regional financial reports and the accessibility of financial reports has a significant effect on the transparency and accountability of regional financial reports in Tasikmalaya district.

From the results of the background discussion, the researcher is interested in conducting more studies that focus on the current problem situation, namely "The Influence of the Quality of Presentation of Financial Statements and the Accessibility of Financial Statements on the Accountability of Financial Management: Case Study in Regional Apparatus Organizations in the City of Bandung in 2023".

2. Method

Types of research

Quantitative methods were used to complete this research. In positivism-based quantitative research, data analysis will be carried out quantitatively or statistically to test hypotheses by measuring research variables using numerical data and encouraging research to examine specific populations or groups. (Sugiyono, 2012).

Population and Research Sample

The Bandung City Regional Apparatus Organization is included in the study population. Only 22 agencies and five agencies in regional apparatus organizations were used as the research population. The respondents were all Heads of OPD and Heads of the Sub-Division of Finance, totaling 54 people with roles in presenting, accessibility, and accountability for financial reports, and had a minimum working period of one year in Bandung City Government.

Table 1
List of Regional Apparatus Organizations (OPD) Population in Bandung City

| No | Work Unit Name | No | Work Unit Name |
|----|--|----|---|
| 1 | Research and Development Planning Agency (Bappelitbang) | 15 | Office of Cooperatives and Small and Medium Enterprises |
| 2 | Human Resources Development Agency (BKPSDM) | 16 | Department of Population and Civil Registration |
| 3 | Regional Financial and Asset Agency (BKAD) | 17 | Office of Communication and Informatics |
| 4 | (Bappenda) Regional Revenue Agency | 18 | Department of Transportation |
| 5 | (Bakesbangpol) National and Political Unity Agency | 19 | environmental services |
| 6 | education authorities | 20 | Public Health Service |
| 7 | Department of Agriculture and Food Security | 21 | Trade and Industry Administration |
| 8 | Population Control and Family Planning Services (P2KB) | 22 | One Stop Investment and Services Office |
| 9 | Department of Construction and Spatial Planning, Cipta Karya | 23 | Department of Housing and Residential Areas |
| 10 | Department of culture and tourism | 24 | Department of Youth and Sports |
| 11 | social services | 25 | Archives and Libraries Service |
| 12 | employment agencies | 26 | Civil service police Unit |
| 13 | Service for Child Protection and Women's Empowerment (DP2PA) | 27 | Fire and Disaster Management Service |
| 14 | Department of Water Resources and Highways | | |

In this study, the author used the census to determine the number of samples to be used; Sugiyono (2017) states that "saturated sampling" is a sampling method that takes samples from the entire population. The research sample will be taken from the total population without random or proportional sampling.

Data analysis technique

The results of this study were analyzed using multiple linear regression models. The analysis results were first examined using a research instrument quality test, data normality assumption test, and classical assumption test to ensure accuracy. For statistical analysis, we will use IBM's SPSS program.

3. Research Results and Discussion

Descriptive statistics

The data in this study will be described using descriptive statistical analysis in the form of a frequency distribution. As well as the classification of the difference between the respondent's actual score which is their total score and their ideal score which is their total score at the highest level of achievement.

Table 2
Descriptive Statistical Analysis

| | N | Actual Score | Ideal Score | % | Meanscore |
|---|----|--------------|-------------|--------|-----------|
| Quality of Presentation of Financial Statements | 47 | 2063 | 2350 | 87.79% | 4.39 |
| Accessibility of Financial Reports | 47 | 1103 | 1410 | 78.23% | 3.91 |
| Financial Management Accountability | 47 | 1452 | 1645 | 88.27% | 4,41 |

Source: SPSS Output 25 Primary Data, processed (2023)

Table 2 shows that the average value for the variable "Quality of Presentation of Financial Statements" (X_1) is 4.39 in the "very good" category, with a percentage of 87.79%. The following graph shows that the respondent's ideal rating for the variable Quality of Presentation of Financial Statements (X_1) is 2350, while the actual rating is 2063. With an average score of 3.91 and a percentage of 78.23%, users assess the availability of financial statements (X_2) as very good. Based on the graph above, the actual score of all respondents for the Accessibility of Financial Statements variable (X_2) is 1103, while the target value is 1410. Accountability for Financial Management (Y) has an average score of 4.41 and is included in the very good category, scoring 88.27%. From the table above, it is also obtained that the actual total score obtained by respondents from the Financial Management Accountability (Y) variable is 1452, with an ideal score of 1645. Then, for the interpretation of the score achieved, a percentage score calculation is made with the following steps:

$$\text{Score percentage (\%)} = (\text{Actual Score Index} : \text{Ideal Score Index}) \times 100\%$$

Quality of Presentation of Financial Statements = $(2063 : 2350) \times 100\% = 87.79\%$
 Accessibility of Financial Statements = $(1103 : 1410) \times 100\% = 78.23\%$
 Financial Management Accountability = $(1452 : 1645) \times 100\% = 88.27\%$

Normality Test Results

Table 3
 Normality Assumption Test Results

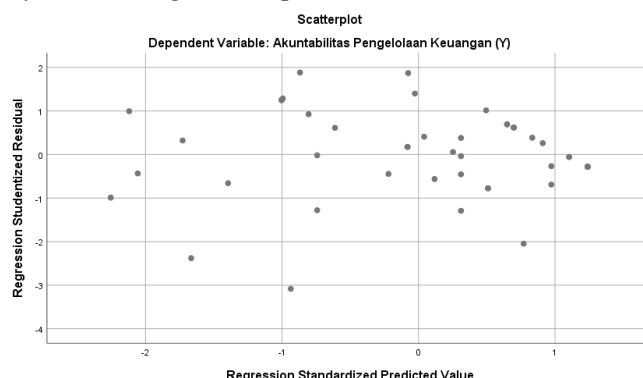
| | | Unstandardized Residuals |
|--------------------------|----------------|--------------------------|
| N | | 47 |
| Normal Parameters, b | Means | .0000000 |
| | std. Deviation | 2.36728222 |
| Most Extreme Differences | absolute | .094 |
| | Positive | .056 |
| | Negative | -.094 |
| Test Statistics | | .094 |
| asympt. Sig. (2-tailed) | | .200c,d |

Source: SPSS 25 Primary Data, processed (2023)

From Table 3 the results of the Kolmogorov-Smirnov test, it is known that the normality test in the analyzed regression model has been fulfilled. This result is indicated by the KS value (Asymp.Sig) which is equal to if the value of 0.200 is greater than the significance level of 0.05, the data is normally distributed.

Heteroscedasticity Test Results

Figure 1
 Heteroscedasticity Test Using Scatterplot



Source: SPSS Output 25 Primary Data, processed (2023)

As shown in the previous figure, with the data spread above and below the axis number 0 on the Y axis, there is no visible distribution pattern of data points, indicating that the data is not heteroscedastic. Thus, the assumption of heteroscedasticity has been fulfilled.

Multicollinearity Test Results

Table 4

Multicollinearity Assumption Test Results

| Model | Collinearity Statistics | |
|--|-------------------------|-------|
| | tolerance | VIF |
| 1 (Constant) | | |
| Quality of Presentation of Financial Statements (X1) | .466 | 2.147 |
| Accessibility of Financial Statements (X2) | .466 | 2.147 |

a. Dependent Variable: Financial Management Accountability (Y)

Source: SPSS Output 25 Primary Data, processed (2023)

The multicollinearity test results show that there is no multicollinearity because all independent variables are significant with a VIF value of 2.147 and a tolerance value of 0.46. So that there is no relationship between the independent variables, the multicollinearity test has been fulfilled.

Multiple Linear Regression Analysis

The following regression is the result:

$$\hat{y} = 2.792 + 0.501 X_1 + 0.260 X_2 + \epsilon$$

Given the statistical calculations above, the following explanations are possible:

- 1) The numerical value of financial management responsibility (Y) is determined by a constant of 2.792 if the quality of presentation of financial statements (X1) and accessibility of financial reports (X2) are both 0 (zero).
- 2) A positive regression coefficient of 0.501 between the Financial Management Accountability Score (Y) and the Financial Statement Presentation Quality score (X1), where all other independent variables are considered constant, indicates that an increase in the Financial Statement Presentation Quality score (X1) will lead to an increase in the Financial Management Accountability Score (Y) which is equal to 0.501.

- 3) The access regression coefficient of 0.260 indicates that the relationship between financial management accountability (Y) and financial reporting (X2) will grow with each increase.

T-test Results t

Table 5

Results of Partial Hypothesis Testing (T-Test)

| Model | t | Sig. |
|--|-------|-------|
| 1 (Constant) | 1,041 | 0.304 |
| Quality of Presentation of Financial Statements (X1) | 5,649 | 0.000 |
| Accessibility of Financial Statements (X2) | 2,123 | 0.039 |

a. Dependent Variable: Financial Management Accountability (Y)

Source: SPSS Output 25 Primary Data, processed (2023)

In the table above it is known that is as follows:

Hypothesis I

Based on the calculations, it is known that the $t_{count} (5.649) > t_{table} (2.015)$ or the Sig. 0.000. At the 95% confidence level, Financial Management Accountability (Y) is quite influenced in a favorable direction by the Quality of Presentation of Financial Statements (X1). H_0 is rejected if the p-value is less than 0.05.

Hypothesis II

Based on the calculations, it is known that the $t_{count} (2.123) > t_{table} (2.015)$ or the Sig. 0.039. There is a partially significant positive relationship between Financial Management Accountability (Y) and Accessibility of Financial Statements (X2). H_0 is rejected at the 95% confidence level if the significance value is less than 0.05 (0.05).

F-Test Results (Simultaneous)

Table 6

Results of Simultaneous Hypothesis Testing (Test F)

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------|
| 1 | Regression | 678,683 | 2 | 339,341 | 57,920 | .000b |
| | residual | 257,785 | 44 | 5,859 | | |
| | Total | 936,468 | 46 | | | |

Source: SPSS Output 25 Primary Data, (2023)

Based on the calculation results, it is known that the F_{count} results are 57.920 with the value signed with. $0.000 < \alpha (0.05)$. Therefore, H_0 is rejection can be decided with a certainty level of 95%. That is why both X_1 and X_2 —the quality of presentation and accessibility of financial statements—have a large impact on Y—financial management accountability.

Determination Coefficient Results

Table 7

Coefficient of Determination

| Model | R | R Square | Adjusted R Square | std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .851 ^a | .725 | .712 | 2,420.49 |

Source: SPSS Output 25 Primary Data, (2023)

From the calculation of table 7, there is a multiple correlation value of 0.851 so that an R^2 value of 0.725 or a determination coefficient of 72.5% is obtained which proves the capability of the independent variable to describe the dependent variable. This means simultaneously contributing an influence of 72.5% on Financial Management Accountability (Y), while $(1-R^2)$ 27.5%. One aspect of this study that was not considered was the impact of other elements that were not included. Therefore, there is a correlation of 72.5% between responsible financial management (Y) and the clarity of financial reports presented and the ease of availability (X_1).

Discussion

The effect of quality of presentation of financial statements on financial management accountability

Statistical evidence shows that the responsibility for regional financial management (Y) is positively and significantly influenced by the independent variable (X_1), namely the quality of presentation of financial reports. This research lends credence to the idea that the quality of financial statement presentation affects financial management's Accountability.

Local Mechanisms Budget Realization Reports, Balance Sheets, Statements of Cash Flows, and Notes to Financial Statements are just a few of the financial reports that might benefit from findings made by researchers and distribute to organizations. The quality of presentation of financial statements is a powerful tool for fulfilling managerial accounting tasks. If all financial transactions are recorded and reported by regulations, and all information in the government's financial reports is complete and accurate, then the financial reports will be transparent. Therefore, if the government's financial reports are correctly presented, the responsibility for financial management will increase. Based on the conclusions of this study, Accountability for regional financial management at the Regional Secretariat of the City of Mataram greatly benefited the community from the report, as shown by the work of Kurniawan (2019).

Effect of Accessibility of financial statements on Accountability of financial management

The results of the partial test show that the responsibility for regional financial management (Y) is positively influenced by accessibility (X_2). These results support the notion that accessibility impacts financial management responsibilities. By administering the survey, the researchers found that the Regional Apparatus Organization made it easy for anyone who needed excellent financial reports to get one. Because if financial reports are presented, but access is difficult for users, efforts to achieve financial account management will fail; this will increase the function of monitoring financial Accountability and regulations made by the government to disclose information in financial reports openly, and users can easily access it. Access to financial reports positively affects the implementation of regional financial management tasks, as shown in this study on previous research by Fauziah et al. (2017).

The effect of quality of presentation of financial statements and accessibility of financial statements on Accountability of financial management simultaneously

The results of the survey consisting of Financial Management Accountability are pretty promising. This shows that the plan or strategy has been implemented

effectively, and the public can quickly obtain relevant financial data. That financial statements are ready to be morally and ethically destroyed is shown here, is consistent with relevant values, and has achieved explicit policy objectives. According to research findings, the quality of presentation of financial reports that are comprehensive and easily accessible to users can increase financial management responsibility.

Financial management accountability includes information accuracy, regulatory compliance, and financial integrity. Reporting of finances, receipts, deposits, and expenses by government agencies is the primary concern for this task. Based on the relevant laws and regulations. Accountability for financial management must be established, which requires the quality of presentation and accessibility of financial information. This shows that financial management responsibility can be increased if financial information is appropriately presented and available. The findings from this study corroborate the opinion of Wiyana & Sutrisna (2016), who found that the accessibility and transparency of financial reporting influence financial management responsibility.

4. Conclusion

This case study will analyze the financial management of regional apparatus organizations in the city of Bandung in 2023, focusing on the quality function of financial presentation and the availability of financial reports. Based on the analysis and discussion of the research results, the following conclusions can be made about the influence of independent factors on the dependent variable. The results of the first hypothesis test support the idea that financial statements can be interpreted in various ways to improve account financial management. According to the findings of this study, the financial manager's burden will increase along with the increasing frequency of published financial reports. The availability of financial reporting has a beneficial effect on the responsibility of financial management, as indicated by the partial evaluation of the second hypothesis. This study concludes that increased user financial management responsibility results from better access to financial reporting. This study supports the third hypothesis by demonstrating that the visibility and availability of local financial reporting enhance financial management tasks. Making financial data publicly available and visible has been shown to increase responsibilities in management.

Suggestion

The author is in a position to make the following suggestions considering the previous discussion: For the regional apparatus organization of the City of Bandung. a) Information about financial reports is necessary to promote responsible financial management and prevent serious errors, as this data is necessary for making decisions. Therefore, it is necessary to minimize the level of material error so that the financial statement information does not contain material errors or errors that can significantly affect decision-making and avoid the process of manually entering data. b) Publicly available accountability reports and precise reporting results are essential for effective accountability. Governments can increase transparency and accountability by publishing financial reports in print, online, and broadcast media. c) There are significant gaps in this study, particularly in the areas of quality of presentation of financial statements and availability of reports. Consequently, future research could be expanded to include issues such as internal control and disclosure of financial reporting by using interviews and open-ended

questions to gather relevant information. This study distributed questionnaires instead of interviews or other forms of direct questioning.

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