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The Influence of Financial Report Quality on Performance Accountability in the Regional Financial Management Agency of Mamasa Regency

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Abstract. *This study employs a quantitative methodology to evaluate the impact of financial report quality on performance accountability within the Regional Financial Management Agency of Mamasa Regency. Data was collected through a structured questionnaire distributed to all agency employees, ensuring a comprehensive understanding of their perspectives. The analysis utilized hypothesis testing and basic linear regression to derive meaningful conclusions from the data collected. The sample for this investigation comprised all 52 employees from the Regional Financial Management Agency, allowing for an inclusive representation of the population. The results of the hypothesis test yielded a significance value (Sig.) of 0.001, which is less than the threshold of 0.05. This statistical finding leads to the conclusion that the quality of financial reports (variable X) significantly influences performance accountability (variable Y) in the agency. These findings underscore the importance of maintaining high standards in financial reporting, as it directly correlates with enhanced accountability in performance. The study highlights the need for continuous improvement in financial report quality to foster greater transparency and responsibility within public financial management practices.*

Keywords*: Influence, Financial Report Quality, Performance Accountability.*

1. INTRODUCTION

The development of accounting in the current era of globalization is accelerating rapidly, necessitating both central and regional governments to adopt effective governance practices. Good governance exemplifies the successful implementation of government responsibilities in national development, aligned with established objectives. To build an effective governance system, modifications in accounting are required in accordance with relevant standards, serving as tools for data or transaction analysis that subsequently inform decision-making. These accounting modifications are based on financial accounting standards, including government accounting standards, articulated through public sector accounting statements that require a comprehensive depiction of the components of accounting standards. This statement is referred to as the Government Accounting Standard Statement (PSAP).

Government Accounting Standard Statement (PSAP) Number 01 of 2022 establishes that the primary objective of financial reports is to provide information about the financial position, budget execution, cash flows, and financial performance of a reporting entity, which is valuable for users in making and evaluating resource allocation decisions. Financial reports are created to convey information about the financial situation of an entity and all transaction data documented during a specific reporting period. Financial reports serve as an accountability mechanism concerning the management of an entity's economic resources, presenting financial facts to the public. They represent the culmination of a series of operations involving the

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recording and summarization of transaction data from sales, purchases, and other activities. Financial reports are the result of an accounting process designed to communicate financial data or actions to stakeholders. Government accounting standards function as a framework for the preparation of financial reports, established through accounting principles for the formulation and presentation of government financial statements.

A fundamental element in creating accountability within public institutions is the preparation of public sector financial reports. Producing accurate financial reports is a form of transparency, which is a prerequisite for accountability, reflecting government openness regarding public resource management activities (A.S. Darwanis, 2013). Therefore, it is the responsibility of government agencies to manage finances and be accountable for their usage based on their main duties and functions. Furthermore, strategic planning based on transparent and accountable financial reports leads to responsible regional financial management. Government accountability is grounded in the Government Agency Performance Accountability Report, which depicts the financial performance accountability of the government to the public over a budget period.

If local governments do not provide financial reports regarding their performance in a transparent, relevant, reliable, and understandable manner to the public, it will lead to issues of public accountability. This aligns with the opinion of Mahmudi (2010), which states that the public's lack of understanding of the performance reports presented by the government can create problems. Therefore, there is a need for transparency and clear explanations of financial reports that are accurate and easy for the public to understand. The financial reports prepared by the government must ensure transparency by providing accurate and truthful financial information to the community.

According to the Asian Development Bank (2000), as cited in Kharisma (2014), there are four main principles of good governance: accountability, transparency, responsibility, and fairness. Accountability refers to the clarity of an organization's functions, structures, systems, and responsibilities, ensuring that the management of the organization or company operates and is executed effectively.

In the context of public administration, the importance of transparent and accountable financial reporting cannot be overstated. Local governments play a crucial role in managing public resources, and their effectiveness is often measured by how well they communicate their financial performance to the public. When citizens are provided with clear and accessible financial information, they are better equipped to evaluate government performance and engage in the democratic process. This engagement fosters trust between the government and the community, which is essential for effective governance.

Moreover, the rapid advancements in technology and information dissemination have heightened public expectations regarding transparency. Citizens now have access to a wealth of information, and they demand clarity and accountability from their government. As such, local governments must adapt their financial reporting practices to meet these expectations. Failure to do so not only undermines public trust but can also lead to scrutiny and criticism, which can hinder effective governance and decision-making.

In addition, the principles of good governance, such as accountability and transparency, are integral to promoting ethical standards in public administration. These principles encourage public officials to act in the best interest of the community, ensuring that resources are allocated efficiently and effectively. By adhering to these principles, local governments can enhance their credibility and foster a culture of responsibility among public servants.

Furthermore, the role of stakeholders, including civil society organizations and the media, is vital in promoting accountability in financial reporting. These groups can act as watchdogs, advocating for transparency and challenging any discrepancies in financial management. By fostering collaboration between government entities and external stakeholders, a more robust system of checks and balances can be established, ultimately leading to improved public accountability.

In conclusion, the necessity of transparent and reliable financial reporting by local governments extends beyond mere compliance; it is a fundamental requirement for fostering public trust and ensuring effective governance. As local governments strive to improve their financial reporting practices, they must prioritize clarity and accessibility to empower citizens and enhance accountability in public administration.

2. THEORETICAL STUDY

Quality of Financial Reports

Public sector financial reports are an essential component for creating public accountability. Public accounting plays a role in conveying financial reports as a form of public accountability. To create accountability, the financial reports presented must also be of high quality. The quality of financial reports refers to the normative criteria that must be realized in accounting information to fulfill its purpose (Government Accounting Standards, 2010) for planning, control, and decision-making needs, making it imperative for the government to pay attention to the information presented in the financial reports.

The quality of accounting information provided in reports serves as a foundation for decision-making; therefore, it must be supported by the effectiveness of local government entities in managing and being accountable for regional finances to ensure the reliability and accuracy of the accounting information produced. An effective financial reporting method is crucial in complying with regional financial reporting regulations and accounting systems. Financial reports are not the sole source of information for decision-making; however, they cannot be overlooked, as decisions made without financial data tend to be of lower quality. Government Regulation Number 71 of 2010 serves as a benchmark for assessing the quality of financial reporting. Quality financial reports must meet the qualitative elements established in the Government Accounting Standards (SAP) (Patty, 2024). These qualitative attributes include relevance, reliability, comparability, and understandability.

Failure to meet the required quality of financial reports will lead to various problems, including regional losses, potential revenue shortfalls, administrative deficiencies, as well as overall inefficiencies and ineffectiveness (Prasetio, 2023). Government accounting regulations govern the recognition, timing, measurement, and reporting of transactions. The primary objective of accounting standards is to enhance the understanding of financial reports for their users (Aprianti, 2022). Government accounting standards are applied across all public sector entities to streamline financial report preparation, improve user understanding of the report contents, and prevent misuse that could harm the region. Misuse by negligent individuals often stems from a lack of understanding of the intent of financial reports.

The application of accurate financial reporting by the government will yield effective performance accountability, and vice versa (Indra, 2023). Effective oversight of the quality of government financial reports will ensure accurate and fair presentation following government financial accounting standards (Hidayat et al., 2021), so that the information in these reports can serve as a basis for decision-making. Therefore, the government must strive to establish effective and accurate accounting standards to ensure that all public sectors achieve tangible benefits and produce high-quality financial reports.

The quality of financial reports is an important consideration to avoid concerns about their adequacy and shortcomings (Janatin, 2022). This is also true for the challenges faced by the Regional Financial Management Agency of Mamasa Regency, where most SKPDs (Regional Work Units) do not produce financial reports, resulting in inaccuracies and delays in the Regional Government Financial Reports (LKPD), which can affect the assessment by the Audit Board of the Republic of Indonesia (BPK). According to the 2023 audit results from the West Sulawesi BPK Representative Office, report number 13.B/LHP/XIX.MAM/05/2023, the Head of the BPKD was instructed to remit excess payments for goods and services amounting to Rp2,073,907,088.94 to the regional treasury. Quality financial reports are one mechanism for ensuring accountability in public financial management (Leunupun et al., 2022). In line with Government Regulation Number 71 of 2010, which is a concrete effort to realize transparency and accountability in financial management at both the central and regional levels, the presentation of government financial accountability must adhere to the principle of timeliness and be prepared in accordance with generally accepted accounting standards (PEMERINTAH & HAFZHAN, n.d.). The researcher recognizes the importance of applying accounting standards in the preparation of financial reports as previously outlined.

Accountability

Accountability is the obligation of agents (the government) to manage resources, report on, and disclose all activities related to the use of public resources to the mandate giver (Mahmudi, 2010). According to Halim and Kusufi (2014), accountability is the duty to provide answers and explanations regarding the performance and actions of an individual, legal entity, or leader of an organization to parties who have the right or authority to request information or accountability. Accountability extends beyond the preparation of financial reports; it is also an effort to combat corruption, and strengthening accountability is an important step that needs to be taken to improve community welfare (Dwi Afriyanti, Harpanto Guno Sabanu, 2015). Because accountability is very complex, it is necessary to determine who is responsible, to whom, why, and by what means, as well as to identify the types of accountability. Despite its complexity, the realization of accountability is the primary objective of public sector reform (Jones and Maurice, 1996, as cited in Adi A.S, 2011).

The performance accountability of government agencies is the manifestation of the obligation of a government agency to account for the success or failure of the implementation of programs and activities mandated by stakeholders in order to achieve the organization's mission in a measurable way with targets established through periodic performance reports of government agencies.

Performance

According to Moeheriono (2014), performance is a depiction of the level of achievement in the implementation of a program, activity, or policy aimed at realizing the goals, objectives, vision, and mission of the organization. This concept is intricately linked to the strategic planning of the organization, as effective performance is often a reflection of how well an organization aligns its resources and efforts with its stated objectives. Strategic planning serves as a roadmap that guides organizations in prioritizing initiatives and allocating resources effectively, thereby enhancing overall performance.

Mangkunegara (2017) further defines performance as the quality of work results achieved in carrying out tasks in accordance with the responsibilities assigned. This emphasizes that performance is not solely about the completion of tasks but also about the quality and impact of the outcomes produced. High-quality performance is characterized by efficiency, effectiveness, and the ability to meet or exceed expectations, which is essential for organizational success and sustainability.

Performance indicators, as highlighted by Mahmudi (2013), are critical tools in assessing performance. These indicators can be both quantitative and qualitative, providing a comprehensive view of how well an organization is achieving its predetermined objectives or goals. Quantitative indicators might include metrics such as output volume, revenue growth, or cost reduction, while qualitative indicators could encompass aspects like customer satisfaction, employee engagement, and innovation. By utilizing a balanced set of performance indicators, organizations can gain valuable insights into their operational effectiveness and areas that require improvement.

Ultimately, understanding and measuring performance is vital for organizations seeking to enhance their effectiveness and accountability. By continuously evaluating performance against established indicators, organizations can make informed decisions, adapt strategies to changing circumstances, and ultimately drive better outcomes for their stakeholders.

3. METHOD

This study employs a quantitative methodology to assess the impact of financial report quality on performance accountability. The data collection method involves distributing questionnaires to all employees of the Regional Financial Management Agency of Mamasa Regency, soliciting their responses to the provided statements, and gathering documentation, including organizational structure, vision and mission, and financial reports, as requested by the researcher. The analysis used is hypothesis testing and basic linear regression to derive results and conclusions. The subjects of this study consist of 52 employees from the Regional Financial Management Agency office. The sample included in this investigation consists of 52 individuals, with all individuals from the population used as samples.

4. RESULTS

1. Descriptive Test Results

	Financial Report Quality	Performance Accountability
N	52	52
Mean	48.4	58.2
Median	48	58
Std. Deviation	3.13	4.57
Minimum	43	49
Maximum	55	70

Based on the results of the descriptive test for the quality of financial reports (X) and performance accountability (Y), the findings are as follows:

a. For the variable quality of financial reports (X), the average value is 48.4; the median is 48; the standard deviation is 3.13; the lowest value is 43; and the highest value is 55.

b. For the variable performance accountability (Y), the average value is 58.2; the median is 58; the standard deviation is 4.57; the lowest value is 49; and the highest value is 70.

2. Normality Test Results

Variable	N	Sig.	α	Description
Quality of Financial Reports (X)	52	0.144	> 0.05	Normal
Performance Accountability (Y)	52	0.300		Normal

Based on the normality test results in the table above, the Sig. values for the quality of financial reports (X) and performance accountability (Y) are both > 0.05, indicating that all variables in this study are normally distributed.

3. Linearity Test Results

Variable	N	Sig.	α	Description
Quality of Financial Reports (X) and Performance Accountability (Y)	52	0.224	> 0.05	Linear

Based on the linearity test results in the table above, the Sig. value is 0.224, leading to the conclusion that there is a linear relationship between the variable quality of financial reports (X) and performance accountability (Y).

4. Hypothesis Test Results

	N	B	B (Const)	R2	Sig.
Quality of Financial Reports (X) on Performance Accountability (Y)	52	0.807	19.144	0.305	0.001

Based on the hypothesis test results using simple linear regression to ascertain the effect of the quality of financial reports (X) on performance accountability (Y), the findings are as follows:

a. The simple linear regression test reveals a constant coefficient of 19.144 and a coefficient for the quality of financial reports (X) of 0.807, yielding the regression equation Y = 19.144 + 0.807X. This result indicates that the quality of financial reports positively impacts performance accountability by 80.7%. Thus, if the quality of financial reports increases by one unit, the value of performance accountability will increase by 0.807.
b. The simple linear regression test shows an R^2 value of 0.305, indicating that in this study, the quality of financial reports (X) influences the performance accountability variable (Y) by 30.5%, while the remaining 69.5% is influenced by other factors not examined in this study.
c. The simple linear regression test indicates a Sig. value of 0.001, which is < 0.05. Therefore, it can be concluded that the quality of financial reports (X) affects the performance accountability variable (Y).

5. DISCUSSION

The quality of accounting information provided in reports serves as a foundation for decision-making; therefore, it must be supported by the effectiveness of local government entities in managing and being accountable for regional finances to ensure the reliability and accuracy of the accounting information produced. Effective financial reporting methods are crucial for complying with regional financial reporting regulations and accounting systems (Alam et al., 2023). While financial reports are not the sole source of information for decision-making, they cannot be overlooked, as decisions made without financial data tend to be of lower quality. Government Regulation Number 71 of 2010 serves as a benchmark for assessing the quality of financial reporting. Quality financial reports must meet the qualitative elements established in the Government Accounting Standards (SAP) (Maniani et al., n.d.). These qualitative attributes include relevance, reliability, comparability, and understandability.

Failure to meet the required quality of financial reports can lead to various problems, including regional losses, potential revenue shortfalls, administrative deficiencies, as well as overall inefficiencies and ineffectiveness (Prasetio, 2023). Government accounting regulations govern the recognition, timing, measurement, and reporting of transactions (Purwandari, 2024). The primary objective of accounting standards is to enhance users' understanding of financial reports (Safitri, n.d.). Government accounting standards are applied across all public sector entities to streamline the preparation of financial reports, improve user understanding of the report contents, and prevent misuse that could harm the region (Rasmadi, 2021). Misuse by negligent individuals often arises from a lack of understanding of the intent of financial reports.

The analysis results indicate that accurate financial reports can enhance performance accountability effectively, as these standards are essential for preparing financial reports in accordance with Government Regulation Number 71 of 2010, which serves as the legal foundation for improving the quality of financial reports. Increasing compliance with government accounting regulations correlates with improved quality of the financial reports produced (Santika et al., 2022). It can be stated that the quality of government financial reports will become increasingly accurate with the implementation of performance accountability in government (Sutrisno & Astuti, 2023).

Previous research has shown that financial reports prepared in accordance with the conceptual framework of government accounting standards yield accurate records (Afriyeni et al., 2024). Thus, the information produced by both central and local governments is of superior quality, making it easier for users to understand financial reports and facilitating decision-making. Moreover, financial oversight is a determining factor that can influence the quality of financial reporting (Pura, 2021). With effective oversight, public budget allocations, as stated in the regional income budget, can be directed toward public interests (DINATA et al., 2024).

The application of government accounting standards by the Regional Financial Management Agency of Mamasa Regency demonstrates that the preparation, presentation, and disclosure of these standards have largely been implemented effectively, resulting in financial reports that accurately reflect the financial condition of the Mamasa Regency Government. This aligns with research conducted by Lantu et al. (2023), Hartono & Ramdany (2020), and YUSRIWARTI & SUSANTI (2022), which indicates that the implementation of government accounting standards (SAP) significantly enhances the quality of regional government financial reports, placing them in a very strong category.

6. CONCLUSION

The findings of this study underscore the critical role of financial report quality in enhancing performance accountability within local government entities. The analysis reveals that accurate and reliable accounting information serves as a foundational element for effective decision-making and resource management. The implementation of Government Regulation Number 71 of 2010 has established a framework that promotes transparency and accountability in financial reporting, which is essential for the proper management of public resources.

The results indicate that the quality of financial reports, assessed through various qualitative attributes such as relevance, reliability, comparability, and understandability, significantly impacts the accountability of government performance. The study also highlights that compliance with government accounting standards correlates positively with improved financial reporting quality, reinforcing the notion that adherence to established standards is vital for enhancing the accuracy and reliability of financial data.

Moreover, the effective application of these accounting standards by the Regional Financial Management Agency of Mamasa Regency has demonstrated a commitment to producing financial reports that accurately reflect the organization's financial condition. This not only facilitates better understanding and decision-making for stakeholders but also helps mitigate risks associated with financial mismanagement and inefficiencies.

In conclusion, the research supports the assertion that improving the quality of financial reports is paramount for elevating performance accountability in local governments. Future efforts should focus on continuous capacity building, training for financial management personnel, and enhancing oversight mechanisms to ensure sustained improvement in financial reporting practices.

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