Quality of Financial Reporting and Impact of GGG Implementation: Study on Local Government in Indonesia

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ABSTRACT

This study relates to good governance determinants to discover the relationship and impact of good government governance on the quality of financial reporting in the Indonesian capital. Independent variables such as legal culture, transparency, equality, accountability, and the Human Development Index are independent variables, but the quality of financial reporting is the dependent variable for this study. Because this research method is quantitative, in some cases only accountability variables that have a significant impact on the quality of the annual financial statements are detected. However, for other independent variables such as legal culture, transparency, impartiality, and the Human Development Index, this does not have a significant impact on the quality of financial reporting. However, at the same time, all independent variables have a significant impact on the quality of the annual financial statements. The coefficient of determination measurement obtained is equal to adjustment $R2 = 0.257$. This means that the quality of municipal financial reporting is affected by 25.7% of independent variables, while 74.3% is affected by other variables not considered in this study.

Keywords: *Accountability, Transparency, GGG, Public Sector Accounting*

1. INTRODUCTION

The role of the concept governance of good and clean government is very much needed in building a country that has the goal of creating good governance. The application of good government administrative standards, which are set by international standards and used in countries around the world. Indonesia is one of the countries that uses this standard and responsibilities are delegated to the National Committee. Governance can be interpreted as the exercise of the power of a country to realize the provision of services whose main goal and target is society and the implementation of governance is best known as Good Government Governance [1]. Good governance can be defined as a state or activity that focuses on procedures to achieve results that can be reliably accounted for by the government and society, as well as the private sector to participate in state development carried out by the government. Good Governance in Indonesia began to be established during the reform era[2]. Where in that era there has been a change in the system of government.

Good Governance is used as a tool to create a credible government[3]. However, if we look at the development of this era, the implementation of Good Governance in this country is still not carried out according to the targets that have been set. Found a lot of fraud and violations in managing the budget. To be able to understand it is to know and apply the principles of Good Governance that have been set. With these basic principles, the performance of the new government can be measured. Good governance must have good accountability such as the use of appropriate performance indicators [4]. management accounting information system at local government also plays a role in management of Regional Government [5]. Better management must be supported by work programs that are aligned with the organization's key goals. This can also be re-evaluated through performance indicators with a qualitative perspective.

Academics and researchers from various institutions have done a lot of ongoing research related to government governance. This is done because good

governance is an indicator of a country's progress. The indicators used in the government governance assessment process used by researchers vary based on the novelty of the research at the time. Novita Iis Maryani has conducted a study on the effect of the implementation of Good Governance and Internal Control of the government on the quality of financial statements produced by the Local Government with the object of research in the Office of Revenue and Regional Financial Management Bintan Regency, Riau Islands Province. In the study, it was found that good governance in government will affect the quality of financial statements. The influence occurs simultaneously[6]. A study of good governance in local governments was conducted in 2018 by a researcher named Masnun. This study looks at the relationship between good government governance and the quality of local government financial reporting produces. This survey uses the subject of the Jambi State Government. Based on this study, we found that, as in previous studies, well-implemented government governance can also affect the quality of financial reporting[7]. In 2017, Herawati and Nopianti investigated the impact of the application of accounting standards by the state government and the implementation of good governance by the state government on the quality of state government financial reporting and annual financial statements. Based on the results of this study, we have concluded that local government governance has a significant [8].

Various studies from the above backgrounds form the basis in determining the conclusion of the study problem. herefore, the summary of the research issues raised in this study is legal culture, transparency, justice, accountability, and human beings as indicators of good governance of the quality of financial reporting by Indonesian local governments to the quality of local financial reporting. It is the influence of development. Government, especially the capital of Indonesia, fro 2016 until 2018.

Based on the previous explanation, the specific purpose of this research is to determines the relationship variables and influence between the variables of legal culture, transparency, justice, accountability, and human development as indicators of good government governance on the quality of financial statements produced by provincial governments in provincial capitals in Indonesia, in particular in 2016 -2018.

2. LITERATURE STUDY

Research in 2016 conducted by Jatmiko and Lestiawan discussed GGG -related topics. In this research, they used 5 indicators of good governance assessment. The indicators used are transparency, accountability, public participation, fairness, and accountability.[9]. In 2012, Handayanni also conducted a similar study. The results of his study concluded that

the audit opinion given by the local authority auditors can provide an overview and the extent of the application of the principles of good governance carried out by local governments, especially in Indonesia.[10].

The indicators used to assess good local government governance according to the study conducted by Rossieta et al in 2017 are 5 indicators. Indicators of local government governance include democracy, transparency, accountability, legal culture, and (5)fairness and equity that are clearly described in the research they conduct[11]. An organization called the Ibrahim Foundation released an index called The Ibrahim Index. In this index, organizations use 4 indicators in assessing governance in developing countries. The indicators used are security and the rule of law, participation, rights and inclusion, the foundation of economic opportunities, and the human development index. [12]. UNDP in Duarmas's research uses 9 GGG indicators including, participation, legal certainty, transparency indexs, accountability, consent-oriented, fairness index, effectiveness and efficiency index, accountability index, and strategic vision index [13]. The examination of Central Government Financial Report, Ministry of Institution Financial Report and Local Government Financial Report in this study is intended to ensure that the financial statements are in accordance with government accounting standards, laws and regulations as well as internal controls of the organization.

In 2019 Meidylisa Patty conducted a study showing that culture has no significant impact on the implementation of good government governance, and legal culture still has not fully implemented government accounting standards to improve financial reporting quality [14]. According to a 2017 survey conducted by Embun Widya Sari and Nur Azizah in 2017, transparency does not significantly affect the quality of financial reporting. [15] and [16]. GGG-related research was also conducted by Asiam in 2020, where the financial reporting produced by the regional government is for all stakeholders and the community is transparent about the evolution of the quality of financial reporting in each region. It states that it can be confirmed.[17]. Anas in 2020 revealed in his research that there is a significant effect and influence of accountability variable on the quality of financial statement. This study shows that village equipment can successfully perform its mission and function in running the government. In this study, accountability occurred due to supervision and inspection by government auditors and other government officials[18][19]. The results of Taslim and Pratama's study state that regional financial performance is not able to mediate the relationship between fiscal pressure and human development index [20]. Research from Nelly Masnila, et., al also yields human development that can affect financial statements[21].

Government financial reporting should produce reports that can be useful for those who need to make good decisions in various aspects. If the government financial reports produced are of high quality, then the financial statements are informative reports. The ensuing economic statements can be utilized by the applicable events as a foundation for choice-making. Thus, the results in the Regional Government Financial Report should be of high quality in the public interest. Therefore, local governments must observe the quality contained in financial reports for preparation, management, and decision -making purposes. Government Regulations Number 24 of 2014 stipulates that there are 4 Government Accounting Standards that must be met namely: relevant, reliable, easily accessible, and comparable [22]

3. METHODS

The research method this time uses the population of Provincial Capital Regional Governments throughout Indonesia which is 34 Provincial Capitals for 3 years starting from 2016-2018. Sampling is intended to be used as an option in determining the sample. This study uses a sample of 26. This sample was chosen because it is able to represent the population of provincial capitals in Indonesia. While for literature review and documentation is the process of data collection in this research. These data were obtained from intermediaries as the basis of conducting research [23]. Literature review data is generally obtained via intermediate media from various reports, both published and generally unpublished. [24] . The data for this research will provide an overview of the influence of governance on the financial reports quality by local governments. The validity of the study data was tested using data validity test and data reliability test. Data analysis in this study used the type of causality analysis. This technique is carried out using regression analysis with the type of multiple linear regression. This analysis will look for the determinants of the independent research variables with the dependent research variables from the research conducted. The software used for data processing in this research is the Statistical Package for the Social Scientists (SPSS). The reference formula used in the research is $Y = a0+b1x1+b2x2+b3x3+ b4x4+ b5x5+e$. Here is a picture of the research method:
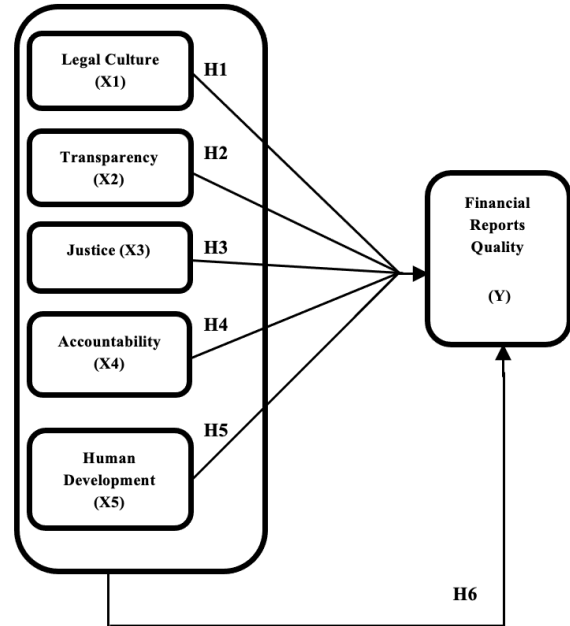

Figure 1 Research Model

4. RESULTS AND DISCUSSION

4.1 Results

4.1.1 Data Quality Testing

The results of the testing validity of data showed all variables except the transparency variable yielded rcount> rtable values and sig values> 0.05. Reliability test with Cronbach's Alpha formula, obtained a result of 0.227>0.220. This proves that if rcount> rtable, means the data is reliable.

4.1.2 Classical assumption test

4.1.2.1 Normality Test Results

In this test, it can be seen that the results of the normal probability plots show the results research are spread around the diagonal line. In addition, the image also follows the direction of the diagonal line. The conclusions of this test can be based on the resulting data. This data can be recognized as normal data, and the regression model meets the requirements for normal hypothetical data. Based on the results of the data normality test, this study has met the requirements that need to be conducted.

4.1.2.2 Multicollinearity Test Results

In the multicollinearity test stage, the data showed the VIF value was <10.00 for independent research variables. The result of tolerance value generated in this study is Tolerance>0.100. Thus, it can be concluded that there is no multicollinearity data in this study.

4.1.2.3 Heteroskedasticity Test Results

Based on the stages of heterokedasticity tests conducted in this study, no patterns can be observed in the data distribution used. Therefore, based on the test results, it can be stated that there is no element of heteroscedasticity in the data used in the study. The study data should be analyzed further to know the results of the study as a whole.

4.1.2.4 Autocorrelation Test Results

The result of the autocorrelation test showed that the Durbin Watson value obtained was 1.291. The number is between the value of -2 to the value of +2. The results testing of the autocorrelation test in this study can be concluded that no autocorrelation was found in the study data of this regression model.

Table 1 Autocorrelation Test Table

Model Summary^b				
Model	R	R Square	Adjusted R Square	Durbin-Watson
1	,507ᵃ	0,257	0,205	1,291

Source: Processed Data, 2021

The sig value <0.05 as a result of the test, it can be concluded that all the independent research variables (X) simultaneously affect the dependent research variable (Y). The independent variable X in this study may contribute to the quality of local government financial reporting.

4.1.2.5 Partial t Test Results

Table 2 Partial t Test Results

Coefficientsᵃ					
Model	B	Std. Error	Beta	t	Sig.
(Constant)	1,454	12,227		0,119	0,906
Culture of law	0,031	0,217	0,015	0,145	0,885
Transparency	1,055	0,854	0,128	1,235	0,221
Justice	0,178	0,210	0,087	0,851	0,398
Accountability	0,576	0,145	0,436	3,976	0,000
Human Development	0,122	0,160	0,083	0,760	0,450

Source: Processed Data, 2021

The above data indicate that only the accountability variables in this study have a partial effect on the quality of the resulting financial statements variable. This is because the values of sig<0.05 and tcount>ttable. While other variables used in this study are stated not to affect the quality of the resulting financial statements. The tests conducted in this study produced the findings of a multiple linear regression formula, namely:

$$Y = 1.454 + 0.031X1 + 1.055X2 + 0.178X3 + 0.576X4$$
$$+ 0.122X5 + e.$$

The regression equation in this study showed that the value of the constant was 1.454. This situation could indicate that if the good governance variable is considered constant, this result can be interpreted that the financial reporting quality will remain at 1.454. In this study the value of X1 is 0.03. This value can be interpreted that legal culture variables have a positive effect influence on the quality of financial reporting for local governments used in the sample of this study. The value of X2 has a value of 1,055. This value can be concluded that the transparency variable as part of government governance has a negative effect and influnce on financial reporting quality in provincial capital governments. The value of X3 obtained is 0.178. The test result shows a value of 0.178. This means that variable capital has a positive impact on the quality of municipal financial reporting. The value of X4 is 0.576. This value means that the accountability of the survey variables has a positive impact on the quality of local government financial reporting. The value of X5 in this study is 0.122. The value of this test result means that the human development variables have a positive impact on the quality of financial reporting of the state.

4.1.3 Coefficient of Determination Results (R^2)

Table 3. Coefficient of Determination Results

Model Summary^b				
Model	R	R Square	Adjusted R Square	Durbin-Watson
1	,507ᵃ	0,257	0,205	1,291

Source: Processed Data, 2021

The value of the coefficient result of determination generated at the test stage is equal to Adj. R2 = 0.257. This means that the quality of financial reports produced by local governments is influenced by an independent variable of 25.7%. While 74.3% were influenced by other research variables not examined in this study.

4.2 Discussion

The data processing carried out on the researcher has produced information that Ambon has the lowest GGG effect compared to other areas which is only 31% and the highest good governance effect occurs in Makassar which is 35.7%.If divided by region, the western part of Indonesian local government is known to have a good government governance index of 50%, Central Indonesia 50.5%, and eastern Indonesia 47.5%. The territory of Indonesia is divided into 3 parts with different GGG values. The provincial government region in central Indonesia has the highest GGG compared to the results of local government ratings in western and eastern Indonesia. Through these conditions, it can be

seen that local government in the central Indonesia have been able to apply the big concept of GGG better so that local governments in this part can produce quality local government financial reports.

Variable X1 is a legal cultural variable that does not significantly affect the quality of the annual financial statements prepared by the Indonesian provincial government from 2016 to 2018. It can be seen that the sig value is 0.906> 0.05 and the number <ttable shows the number 0.145 <1.664. This research is appropriate and in line with the study conducted by Meidylisa Patty. The study also showed that legal culture has no significant impact on the implementation of good governance in local government in Indonesia. Moreover, the common legal culture has not yet fully implemented government accounting standards to improve the quality of local government financial reporting [14].

The effects of preceding facts processing are associated with the variable X2 that's the transparency variable. This variable indicates that the effects haven't any widespread impact at the Quality of neighborhood authorities economic reporting produced in neighborhood authorities administration, due to the fact the ensuing sig fee is 0.221> 0.05 and tkira displaying the determine 1.235 <1.664. Similar research were achieved before. A examine performed in 2017 via way of means of Sari and Azizah in 2015 additionally confirmed comparable effects to this examine [15][16]. Similarly with the result obtained at present, transparency is not essential to the quality of local government financial reporting. This proves that the government is still not fully open to the general public regarding the government's financial statements that are being managed.

In the Justice variable (X3), it was stated to have no significant effect with a value of 0.398> 0.05 and a number of <t_{table} indicating a figure of 0.851 <1.664. Where this states that justice in Indonesia still prioritizes some in certain groups or in other words is still unfair. A similar study to this study was also conducted by Asiam in 2020 who stated that in fact local government financial reporting is intended for all parties both internal and external. This financial report aims to determine the extent of development of the quality of local government financial reporting in each region in Indonesia [17]. The purpose is to improve the quality of financial reporting so that the information provided does not harm any party.

Accountability (X4) is the only variable that has a significant impact on the quality of local government financial statements with a sig value of 0.000 <0.05 and a t_{count}> t_{table} showing a figure of 3, 976> 1,664. The same study was accomplished by Anas in 2020. In his study, Anas showed that accountability has a significant impact on the quality of financial reporting, and that village

officials can perform their duties and functions in government responsible . Accountability also occurs due to supervision and audit by relevant parties, for example: sub -districts, inspectorates, BPKP and BPK [18]. This should be applied by each regional agency to produce responsible and quality financial reports for the public.

The human development or variable (X5) obtained a sig value of 0.450> 0.05 and a number <t_{table} showing a figure of 0.760 <1.664. Where this indicates that human development has no significant impact or effect on the quality of financial reporting. The results of the study are similar to Usrotun Najah' research, where the 5th hypothesis states that regional financial performance cannot mediate the relationship between fiscal pressures and human development indices[25]. The Ibrahim Index which developed by Ibrahim Foundation in Africa expressed the opinion that the GGG indicator is measured by comparing the budget for education facility , health facility and employment with the total expenditure of the APBD. Variable Human Development Index or abbreviation HDI applies the basic needs of life quality in measuring human development achievement. There are four components that are used as the basis for measuring the level of HDI, namely the number of figures achieved on the age and health scale, among them: reading ability, interest in education, and time to take education. While to calculate the magnitude of performance in the field of educational development including the level of purchasing power on a large scale, the average per capita as a measure of income approach in meeting basic needs [26]. However, judging by the facts in the field, the current local government is not able to achieve human development indexs based on the components mentioned above.

From the effects received from the F-take a look at that has been carried out, the effects of this take a look at suggest that the impartial studies variable on GGG have a simultaneous impact or effect at the first-rate of economic reviews produced through nearby governments. It may be visible from the sig cost of 0.001 <0.05. Research conducted by Maryani, Herawati and Nopianti in 2017 and Masnun in 2018 showed similar results. Where research states that good governance simultaneously affects the quality of local government financial reporting in each provincial agency. The implementation of SAP and Good Governance through efforts to improve competent and high integrity human resources is essential in improving the quality of government financial reporting, so that every implementer and responsible party can understand the provisions in producing useful financial reports.

5. CONCLUSION

From the above description of data and analysis, the conclusion of this study can be stated that in part, only significant accountability can influence the financial reports quality who produced by provincial capitals in

Indonesia. Meanwhile, other independent research variables such as legal culture, transparency, justice, and human development, it had no significant impact on the quality of provincial government financial statements in provincial capitals in Indonesia. However, if viewed simultaneously it will result in the conclusion that all the independent variables have a significant effect on the quality of the financial statements produced. This research can be used as a solution to local governments to evaluate the governance of the order carried out to produce quality financial reporting. The limitation of this study is to only take data from 2016 until 2018 and only consists of a few samples of regional capitals in Indonesia. From the above description of data and analysis, the conclusion of this study can be stated that in part, only significant accountability can influence the quality of financial reports produced by provincial governments in provincial capitals in Indonesia. Meanwhile, for other independent research variables such as legal culture, transparency, justice, and human development, it had no significant impact on the quality of provincial government financial statements in provincial capitals in Indonesia. However, if viewed simultaneously it will result in the conclusion that all the independent variables have a significant effect on the quality of the financial statements produced.

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