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The Quality of the Government Financial Statements: An Empirical Study

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Abstract: This study aims to identify and evaluate the impact of accrual-based government accounting standards, human resources, and internal control on the quality of financial statements in the Ministry of Agriculture Republic of Indonesia Food Security Agency's finances. One central work unit and 34 regional work units dispersed across the provinces make up the Food Security Agency work unit. The Central Food Security Agency work unit will subsequently assemble the financial report into a financial report for Echelon 1 level. This study is quantitative and draws its primary data from the answers to the questionnaires that were given to participants. Only 50 of 70 respondents who participated in the study's samples met the criteria. In this investigation, Smart Partial Least Square 3.0 was also employed, and the Structural Equation Modeling (SEM) approach was used to evaluate the data and test the research's assumptions. The use of accrual-based government accounting standards and internal control has a substantial impact on the caliber of government financial reports, according to the study's findings. The effectiveness of the central government's financial reporting was not significantly impacted by the findings about the human resources' competency, nevertheless. The contribution in this study by the linked work units is to help apply accrual-based government accounting standards in tandem with government regulation No. 71 of 2010 and lower the financial reporting mistake rate. Additionally, it is anticipated that this study will offer data that may be used as input to improve internal control and raise the caliber of government financial statements.

Keywords: *Quality of the Financial Statements, Human Resources Competence, Internal Control, Accrual Based Government Accounting System.*

1. Introduction

Financial reports are known to be necessary for an organization or ministry as a means of accountability. If a financial report offers trustworthy and pertinent information, it will be of high quality (Mardiasmo, 2009). Government Regulation No. 71 from 2010 provides support for this by stating that a financial report's quality is judged appropriate and good if it has the following components: 1) relevance, 2) dependability, 3) comparability, and 4) understanding. Law No. 15 of 2004 was released about the audit of the state financial management and responsibility in mandating all agencies in the government to apply the accrual basis as a concrete form of the government in making and enhancing financial governance. The release of Government Regulation No. 71 the year 2010, which replaced Government Regulation No. 24 the year 2005 regarding cash-based Government Accounting Standards, this can be done concurrently and put into practice. The publication of rule No. 64 for 2013 addressing the application of accrual-based government accounting standards (ABGAS) to the government follows it as well. Knowing that cash-based transactions are recognized when the cash is received or issued, whereas accrual-based transactions are recognized when the accounting records are generated, highlights the obvious distinction between the usage of accrual-based and cash-based government accounting standards. Additionally, this will alter how many financial reports are generated.

This, until now, had only consisted of four financial reports: the report on the realization of the budget, the report on the cash flow, the report on the financial situation, and the report on the financial statement comments. The operational report, budget balance report, and equity changes report are now 3 new financial reports that have been added. The budget balance report and the cash flow report are not included in the five financial reports that must be submitted to the central government, as the Ministry of Finance is the State General Treasurer. The 2020 Summary of Semester Audit Reports (IHPS / Ikhtisar Hasil Pemeriksaan), the Unqualified Opinion (WTP / Opini Wajar Tanpa Pengecualian), and the Financial Report of Line Ministries (LKKL / Laporan Keuangan Kementerian / Lembaga) have all surpassed their respective initial targets of 95 percent and 97 percent, respectively, on the National Medium-Term Development Plan (RPJMN) from 2015 to 2019. Up to 84 Line Ministries and 1 State General Treasurer obtained Unqualified Opinions (97%); 2 Line Ministries received Qualified Audit Opinions (WDP) (2%), and 1 Line Ministry received a Disclaimer of

Opinion (TMP) (1%). According to the Audit Board of the Republic of Indonesia's (BPK) findings, the Ministry of Agriculture of the Republic of Indonesia earned an Unqualified Opinion on the audited financial report in 2020 (BPK, 2020).

Isma Yatun, the IV head of the Audit Board of the Republic of Indonesia, submitted the Audit Report (LHP) on the financial report of the Ministry of Agriculture of the Republic of Indonesia as well as the Audit Report for the management and financial accountability of the fertilizer subsidy expenditure budget, amounting to 999.07, in 2020. Syahrul Yasin Limpo was provided this submission on Tuesday, August 8. BPK indicated during a news conference that the Financial Report contains a number of problematic occurrences that need to be fixed. These specific topics received suggestions for improvement from the Food Security Agency work unit. The first is for community and/or local government expenditures that have not yet been subject to prompt accountability. The second is the management of spending on supplies connected to the Covid-19 epidemic in 2020. Overpayments to third parties may occur as a result of the provisions not being followed. Isma Yatun recalled the BPK recommendations, and he also reminded the Minister of Agriculture of the Republic of Indonesia, as well as the relevant work units and their staff that are coordinated by the General Secretary and General Inspector of the Ministry of Agriculture of the Republic of Indonesia, to make the best possible progress in implementing them. This is done to improve state financial governance and provide information for the Audit Board of the Republic of Indonesia's Audit Report. Aside from that, ABGAS is the aspect that affects the quality of financial reports.

Government Accounting Standards, according to Bastian (2010), are accounting principle that is employed in the creation and presentation of financial reports and has legal weight to raise the caliber of government financial reports. Previous studies have supported this syndrome (Meinarsih et al., 2020; Hasibuan and Syahrial, 2019). Competence in human resources, which is the science and art that can effectively and efficiently regulate the relationship and role of the workforce as well as0 help realize the goals of the company, the employees, and the society at large (Hasibuan 2002:10), is another factor that can impact the quality of financial reports. This is consistent with the earlier study by Hapsari et al. (2019) and Hidayah (2018). Internal control is another element that may have an impact on the financial report's quality. Errors like incorrect recording and calculation may occur in a risk accounting system. Therefore, according to a study by Aswar (2020), internal control should be able to reduce errors and become a component of the system that supports the flow of the information system (Aswar, 2020; Razak et al., 2017; Meinarsih et al., 2020). This study is useful to provide input in the application of accrual-based SAP with PP No. 71 of 2010 and reduce the cost error rate in financial reporting, providing information related to variables that affect the quality of financial reports. According to the justification given, this study aims to ascertain and evaluate the impact of internal control, human resources expertise, and the application of ABGAS on the caliber of financial statements.

2. Literature Review and Hypothesis Development

Agency Theory: Agency theory relates to the contractual arrangement between the principle and the contract agent to serve the interests of the principal, including the delegating of decision-making authority (Jensen & Meckling, 1976). According to agency theory, an agent's responsibility for the presentation, reporting, and disclosure of all activities that are a part of the form of accountability towards the principles of those who are entitled to the accountability can be viewed as public accountability (Kurniawan, 2016). According to the aforementioned idea, the work unit serves as the agent while the principal, who uses the financial report's information, is the job of the principal in the public sector. The government, acting as this agent, is required to present accurate and fair financial reports, and it must be able to give access that consumers of the financial reports can utilize effectively.

The Quality of the Financial Statements: Financial reporting is a means of providing external users with company-specific financial accounting information at various phases of development (Nikolai et al., 2018: 8). Financial reports can also be used as a presentation and communication tool for an economic entity's total financial information to parties interested in the company's operations (Giri, 2012: 4). By delivering fair news, displaying the entity's state, and producing quality financial statements, this will be helpful for those who read financial reports (Wood & Horner, 2010). A financial report has good standards and adheres to

them, namely by using the four criteria listed in Government Regulation No. 71 of 2010: relevance, reliability, comparability, and understandability. Additionally, it can be used to assess its qualification by using nine indicators: (1) usefulness, (2) accuracy, (3) completeness of the information presented, (4) honesty of presentation, (5) content verification, (6) neutrality of the data, (7) accuracy of the information presented, (8) comparability of the material, and (9) clarity of presentation of the financial reports.

Human Resources Competence: Naturally, competent human resources must produce a good and adequate financial report for the outcomes to meet the requirements of Government Regulation No. 71 for the year 2010. The science and art of managing the workforce to improve effectiveness and efficiency in achieving the objectives of the business, the employees, and society are together known as human resources (Hasibuan 2002:10). According to Hidayah (2018), competency is a combination of technical and non-technical variables, including a person's behavior and personality as well as their hard and soft abilities. Human resources competency, according to a quote from Mangkunegara (2012:40), is a quality that is connected to knowledge, skills, abilities, and personality traits that can significantly influence performance.

Human resources competencies can be shaped by three primary factors: knowledge, behavior ability, and skills. Another issue is that there are two methods to tell whether someone is competent or not: by looking at their motivations, qualities, self-concept, knowledge, and abilities (Sanghi, 2007). In addition, there are measures of knowledge, attitudes, and skills (Robbins & Judge, 2015). To determine the existence of these differences, this study makes use of the knowledge, attitudes, and skills indicators from Robbins and Judge (2015), which comply with PP No. 101 of 2010. Due to the existing disparity, this study adopts indicator measurements on (1) knowledge, (2) attitude, and (3) skills that are in compliance with Government Regulation No. 101 the year 2010 taken from Robbins and Judge (2015).

Internal Control: One of the greatest criteria for successful governance is an internal control (Meinarsih et al., 2020). Internal control, according to Romney and Steinbart (2009:229), is a strategy used by businesses and organizations to protect assets, deliver correct news, increase operational efficiency, and, of course, promote adherence to specified regulations. Of course, this is possible through examining the organization's accomplishments, namely its operations' efficacy and efficiency, the accuracy of its financial reporting, and its adherence to legal requirements (COSO, 2013). Two different indicator measurement techniques can be used to gauge the effectiveness of internal controls, including (1) the development of sound controls, (2) the application of risk assessments, (3) the implementation of control activities, (4) the application of effective information and communication, and (5) the application of monitoring activities (Razak et al., 2017). A different approach is to assess the indicator systems for the (2) expenditure or cost accounting control activities and the (1) revenue accounting control activities (Widyaningsih et al., 2011). This study measures the (1) income accounting system control activities and (2) the expenditure or cost accounting system control activities using indicator metrics that were borrowed from Widyaningsih et al. (2011).

Hypothesis and Conceptual Framework: The following is how the study's hypothesis, which may have an impact on how much information is disclosed in local government financial accounts, is formulated.

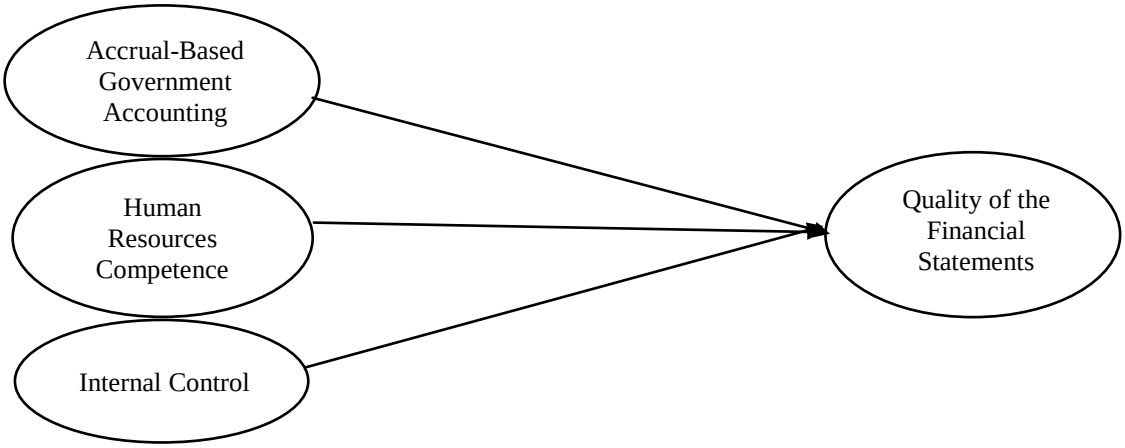
The Application of the Accrual-Based Government Accounting System and the Quality of Financial Reports: ABGAS can produce better financial reports if it is used correctly, which will benefit the readers of the financial reports in the long run. They may also serve as a foundation for choices. Additionally, this is consistent with the findings of Zainuddin and Setiyawati (2019). If the financial reports are compliant with the applicable Government Accounting System, the work unit has a responsibility to the users of those reports. Halim and Purnomo (2018), Hasibuan and Syahrial (2019), Gamayuni (2019), and Zainuddin and Setiyawati (2019) studied the impact of the deployment of the ABGAS on the caliber of financial reports.
H_1: The application of the Accrual-Based Government Accounting System affects the quality of financial statements.

Competence of Human Resources and the Quality of Financial Reports: Because of its interactions with capital elements, materials, procedures, and machines, human resources play a crucial role—one that might even be called very important. This intricacy can be utilized as a barometer for the excellence of the human person (Hapsari et al., 2019). As a result, the effectiveness of human resources may have an impact on the

final product's financial report quality. The previous study by Rapina (2019), Halim and Purnomo (2018), Hasibuan and Syahrial (2019) and Meinarsih et al. (2020) explored the impact of human resources expertise on the caliber of financial reports.
H_2: Human Resources competence affects the quality of financial statements.

Internal Control and the Quality of Financial Reports: This internal control's goal is to verify the veracity and integrity of the accounting data. The risk of recording or calculation errors in the accounting system can be reduced with the help of this internal control. Internal control is one component of the accounting information system that helps the system function properly (Aswar, 2020). The quality of financial reports that will be presented later can be improved by internal control; if the internal control is successful, the quality of financial reports will also improve. Internal control has an impact on the quality of financial reporting, according to earlier studies by Aswar (2020), Razak et al. (2017) and Meinarsih et al. (2020).
H_3: Internal control affects the quality of financial statements.

Figure 1: Research Framework



3. Research Methodology

This study makes use of a specific demographic in the Ministry of Agriculture, which is broken up into 11 Work Units. The 2020 financial report at the Ministry of Agriculture Republic Indonesia received the results of Unqualified Opinion from the Audit Board of the Republic Indonesia, which is why this population was taken there. Purposive sampling, with certain restrictions, was the sampling technique utilized in this study, and the sample came from the Food Security Agency of the Ministry of the Agriculture Republic of Indonesia, which was composed of 34 regional work units spread out across the provinces and 1 central work unit. The aforementioned technique involved giving out questionnaires to samples that matched the criteria to gather the data. 50 respondents were the minimum number of samples that could be tested for this investigation. The following measurements were made using the variables:

Table 1: Measurement of Variables

Variable	Indicators	Number of Question	Scale
The Quality of financial report	Relevance, Reliability, Comparable, Understandable	11	Likert
Implementation of the Accrual-Based Government Accounting System	The purpose of the financial report, The principle of accounting and financial report, The elements of the financial report	22	Likert
Competence of Human Resource	Knowledge, Attitude, Skills	8	Likert
Internal Control	Accounting system control activities on accounting revenue, accounting system control on accounting expenses	12	Likert

4. Results and Discussion

One of the procedures done to make the sample in this study simple to understand is this statistical description stage. Additionally, it is important so that data can be grouped and afterward verified whether any unrelated statistical hypotheses exist (Pallant, 2005). Additionally, once these steps have been completed, the next, more in-depth phase might be added. It may be claimed that all of them use the mean and standard deviation to explain the study data being assessed for this statistical assessment (Sekaran & Bougie, 2016). The mean is a statistic that expresses the central tendency of the data without regard to its completeness (Sekaran & Bougie, 2016). Along with the data scale ratio, the standard deviation is a fundamental metric that can be used to characterize a measurement of distributed data because it indicates how widely distributed the data are. The 5-point Likert scale is used in the survey for this investigation. Using a scale range, it may be deduced that anything is considered low if the mean value is less than 2.33. More than 3.67 is classified as high, and between 2.33 and 3.66, it is moderate. The findings of the descriptive statistical tests used in this study are described below; the data used in the tests were taken from the processed data:

Table 2: Statistical Descriptive Analysis

Number	Variable	Number of Questions	Mean	Standard Deviation
1.	The quality of the financial report	11	4.74	0.050990
2.	The application of an accrual-based Government Accounting System	22	4.37	0.024944
3.	Human Resources competence	8	4.18	0.081650
4.	Internal control	12	4.18	0.020000

The quality of financial statements, which comprises 11 questions, has a mean value of 4.74 and a standard deviation of 0.050990, according to the data previously presented. The application of ABGAS has 22 questions with a mean of 4.37 and a standard deviation of 0.024944, while the competency in human resources consists of 8 questions with a mean of 4.18 and a standard deviation of 0.081650. With 12 questions, the internal control has a mean value of 4.18 and a standard deviation of 0.02000. The T-test was employed in this study's hypothesis testing to examine the link between independent factors such as human resources competency, internal control, and the adoption of ABGAS and the dependent variable's quality of financial reports. Degree of Freedom (DF) = n - k, which showed Degree of Freedom (DF) = 50 - 5 and a 5 percent confidence level, was used to base the results in the t-table for this investigation.

Table 3: PLS Path Algorithm and Bootstrapping

	Coefficient Path (original sample)	T Statistics	P Values
HSC->QFS	-0.169	1.264	0.207
IQ-> QFS	0.503	3.020	0.003
AAGAS-> QFS	0.245	2.006	0.045

Based on Table 3 above, shows that t-count > t-table is 2,006 > 1,679 and the significance value is 0.045 0.05 in the table above, according to tests done on the accuracy of the financial report utilizing the accrual-based Government Accounting System. Thus, it can be said that the quality of financial reporting is significantly impacted by the use of ABGAS. Then, Ha1 is approved whereas H0 is disapproved. In addition, the results of the examinations on the proficiency of Human Resources regarding the caliber of the financial reports are shown in the table above. The test yielded t count t table results of 1.246 1.679, with a significance level of 0.207 > 0.05. This suggests that the competency of human resources does not significantly affect the caliber of financial reports. After that, H0 is approved and Ha2 is refused. When comparing the quality of the financial reports to internal control.

The results of the tests demonstrate that t-count > t-table, or 3.020 > 1.679, with a significant value of 0.003 0.05. It is true that internal control has a big impact on how accurate financial reporting is. Then, Ha3 is approved but H0 is disapproved. Utilizing accounting concepts with a solid legal foundation, the accrual-based government accounting system is implemented to improve the caliber of the government's financial reporting (Bastian, 2010). This concurs with Budiono's (2016) use of the ABGAS as a benchmark to balance the perspectives of decision-makers, users, and auditors. To determine the degree of significance between the adoption of ABGAS variables and the caliber of the financial reports, this research used a t-statistical test. The test yielded the following results: t count > t table of 2,006 > 1,679; significance level: 0.045 0.05.

Based on the findings, it can be said that the use of the ABGAS significantly affects the caliber of the financial reports. As a result, Ha1 is acceptable in cases when the adoption of the ABGAS materially affects the caliber of the financial reports. From the test findings, it can be seen that ABGAS has an impact on the quality of financial statements, according to Meinarsih et al. (2020), Hasibuan and Syahrial (2019), as well as Halim and Purnomo (2018). The use of ABGAS is one of the factors that might influence the high or low quality of the financial reports, according to the findings of the three previous studies. The results, namely those for Ha1, are accepted. The agency theory, which holds that the work unit is responsible for the financial report users, is the theoretical foundation for this study. The outcomes of the financial reports that are presented show this. As stated in the agency theory, if the application of the ABGAS has been implemented, the results of the financial report will have a high quality and be in compliance with what is required. In this way, the needs of the users of the financial reports can be met, and this can also help to reduce misunderstandings between principals and agents. The preparation of the financial reports undoubtedly involves a large number of human resources. The performance can be directly impacted by the information, abilities, skills, and personality traits that make up human resources' competence (Mangkunegara, 2012:40).

According to an earlier study, applying accrual accounting will undoubtedly be delayed by a lack of qualifications because human resources expertise is required to undertake accounting processes. If human resources are not competent enough, it will also affect the caliber of the financial reporting (Harun et al., 2012). The findings of the test, which was run using the Smart PLS 3.0 tool, are a t count t table of 1.246 1.679, with a significance value of 0.207 > 0.05. As a result, the effectiveness of human resources has little bearing on the caliber of financial reporting. Therefore, H02 is approved whereas Ha2 is rejected, and the competency of the human resources department had little to no impact on the caliber of the financial report. The findings of this study are consistent with those of earlier studies by Dewi and Hoesada (2020) and Hapsari and Pratomo, among others (2021). It demonstrates that there is no discernible relationship between human resources' skill and the caliber of the financial report. However, this study differs from previous research by Rapina (2019) and Halim and Purnomo (2018), which found that human resources expertise had an impact on the accuracy of financial reports. The research's theoretical framework is the agency theory, yet the theory's test results did not support Ha2 being disregarded.

In addition to stating that the Human Resources competency variable has no bearing on the financial reports' quality, Hapsari and Pratomo (2021) also suggest that a lack of Human Resources competency will have an impact on the outcomes of the financial report. It may be difficult for human resources to maintain the required journals if they lack financial and accounting skills. It is clear from this that knowledge is the primary contributor to competence in human resources. A high-quality financial report cannot be generated if you lack the expertise to support it. Even though it takes more time, financial reports can still be finished. The independent variable should be directly proportional to the dependent variable according to the agency theory, but this study demonstrates that this is not the case. This can be brought on by knowledge, one of the questionnaire's indicators. Compared to the other two measures, which also take attitudes and talents into account, it has the lowest value. The knowledge indicator, which was given a mean score of 4.08, is evidently thought to be a crucial foundation for human resource competency. Ha2 is therefore disregarded since, according to descriptive statistics of the results on human resource competence, it displays an average value for the knowledge indicator of 4.08, which is low in comparison to other indicators.

This indicates that, among all of these variables, Human Resource competency is poor and should be raised to positively affect the caliber of the financial reports. This internal control's goal is to verify the veracity and integrity of the accounting data. Internal control is one aspect of the accounting information system that

supports the efficient operation of the information system. It is risky to have recording or calculation errors in the accounting system, and it is important for minimizing errors (Aswar, 2020). According to the findings of the tests, t table > t count, specifically at 3,020 > 1,679 with a significant value of 0.003 0.05. This suggests that internal control has a major impact on the accuracy of financial reports. As a result, Ha3 is accepted for this study but Ha0 is rejected, indicating that internal control significantly affects the caliber of financial reports. The test results from this study and those from earlier studies like Aswar (2020), Razak et al. (2017), and Meinarsih et al. (2020) where they found similar results in their research share similarities. The existence of internal controls is said to have a substantial impact on the accuracy of financial reports. The consistency of these data suggests that there is a direct correlation between the quality of internal control and the quality of the financial report outcomes.

The fact that the Ha3 hypothesis, which is the internal control variable, was accepted indicates that the internal control significantly affects the caliber of the financial reports. The quality of the financial reports that will be exhibited can be improved by internal control; if the internal control is successful, the quality of the financial reports will rise. The link between the information suppliers and the information users constitutes this circumstance. The information users can thereby avoid receiving inaccurate information from the principal to the agent, or the work unit in the agency theory, and will instead receive the proper information.

5. Conclusion and Recommendations

This study aims to determine and assess the impact of the use of the ABGAS, human resource competency, and internal control on the accuracy of the financial reports in the work unit of the Food Security Agency. The use of ABGAS has a major impact on the quality of financial reports. These findings show that the quality of financial reporting is impacted by the use of the accrual-based government accounting system. As a result, the quality of financial reporting will undoubtedly be impacted by the usage of the accrual-based Government Accounting System program. The effectiveness of financial reporting is not much impacted by human resources expertise. Thus, the competency of the human resources, whether great or low, will not have an impact on the caliber of the financial reports. The quality of the financial reports is significantly impacted by internal control. It is also well recognized that internal control has an impact on the quality of financial reports, and whether internal control is of a high or low caliber will unquestionably have an impact. This study contributes to the food security agency to increase the number of training and seminars provided to their human resources so that they can further hone their skills. Regarding other linked resources, they must be able to effectively follow what the pertinent work units have provided. Additional independent variables such as information technology, internal audit function, leadership commitment, and others are suggested for future research.

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