THE INFLUENCE OF THE IMPLEMENTATION OF REGIONAL FINANCIAL ACCOUNTING INFORMATION SYSTEMS AND THE QUALITY OF FINANCIAL REPORTING ON THE PERFORMANCE OF GOVERNMENT AGENCIES

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Abstract: Agency performance describes the results of efforts achieved by employees, seen from the quality and quantity in carrying out their obligations. Performance describes the entire work process. Agency performance measurement needs to be done so that the achievement of employee work results can be known and evaluated further. This study aims to determine the effect of the application of accounting information systems and the quality of financial reports on the performance of government agencies in the Regional Government Organization of Trenggalek Regency. This research is a quantitative research with an explanatory approach. The sampling technique use*d was saturated sampling* with a population of 40 respondents. The primary data used was collected through a questionnaire survey. The analysis method used in this study is a validity test, reliability test, multiple linear regression, and t-test statistical test. Hypothesis testing is done using SPSS for Windows Software. The results of this study indicate that the influence of the application of accounting information systems and the quality of financial reports simultaneously and partially have a positive and significant effect on the performance of local government agencies. Based on these results, it is expected that the Regional Apparatus Organization, under the auspices of the Regional Finance Agency of Trenggalek Regency, will pay more attention to these issues to improve its performance.

INTRODUCTION

By the LAN organizing regulation No. 239/IX/6/8/2003 concerning the guidelines for compiling reports on the responsibility of institutional activities, reporting on state institutional activities becomes a reference for considering part of the duties of state institutions. The success or failure of the organization's mission in achieving the goals and objectives that have been set is periodically determined using the established accountability tools (Setyowati, 2014, p. 3).

According to Government Regulation No. 71 of 2010, State Accounting Standards (SAP) are accounting standards that must be followed in submitting financial reports of a

government agency. The state accounting system must be able to provide the information SAP needs. The implementation of SAP is expected to increase transparency and accountability in government financial management through the regional financial accounting system (SAKD) to realize good governance (Halim, 2010, p. 32). Government financial reporting must help users make economic, social, and political decisions by comparing actual and budgeted financial performance, evaluating financial conditions and operational efficiency, and determining compliance with financial laws and regulations. Other regulations help assess the level of effectiveness and efficiency.

Financial reporting is the government's openness to managing public resources (Darwanis & Chairunnisa, 2013, p. 150). The study by Ardiyan and Binawat (2019) stated that implementing the regional financial accounting system has a significant empirical effect on the accountability of government agency compliance. This is also reflected in research conducted by Lumenta et al. (2016), which states that implementing the state accounting system has a positive and significant effect on the performance of state institution accountability. In addition to implementing the regional accounting system, the quality of financial reports can impact the accountability of government agency performance. In Government Regulation No. 71 of 2010, State Accounting Standards (SAP), the qualitative nature of financial reporting is a normative measure that must be included in accounting information to achieve its objectives. Based on observations, there are problems, such as late submission of activity reports or lack of discipline, so it is difficult to carry out program innovation activities, ultimately affecting the innovative activities of weak performance accountability programs. Implementing program activities is not on time or according to the plan, and the financial reporting process is still lacking and incompatible with SAP—inaccurate recording of events or even unrecorded events. The presentation of fixed assets is not supported by a detailed list of assets or documents in the form of an inventory list and valuation of the assets. The method of presenting the size and value of fixed assets does not correspond to the actual conditions. There are still errors in the presentation of annual financial reports, especially regarding reporting regional assets/goods. In general, the transparency and accountability of SKPD are still unsatisfactory and must be improved.

Developing an accounting system supports the creation of regional financial management that is considered appropriate for implementation in the region. The regional financial accounting system's usefulness meets the community's demands in increasing the accountability of financial reports in government agencies (Husna Ade, Maryam, 2022).

Accountability of financial reports for the government (especially local governments) means that government officials must be accountable for every rupiah of people's money in their budget, which comes from tax and levy revenues (Nurul, 2017). This regional financial accounting system is designated as a reporting entity that organizes the regional government financial accounting system. The importance of the regional financial accounting system being prepared at this time is to believe that the accounting cycle is running well without any problems; if there are problems in the financial accounting cycle, it can impact its financial reports (Hakim, 2016). The importance of accountability for regional financial reports today cannot be separated from the principles of governance. The application of participatory regional financial accountability is a logical consequence. Accountability can provide financial reports to the public so that they can be used to assess the government's responsibility (Auditya, Lucy Husaini, 2019). The performance of local government agencies is a description of the achievement of government goals and objectives as a description of the vision, mission and strategy of the agency, which indicates the level of success or failure of the local government by the established program (Fitria Asri Kurnia, 2021).

Based on the explanation above, this study refers to previous research (Mas'ut et al., 2023) by taking the title: "The Influence of the Implementation of Regional Financial Accounting Information Systems and the Quality of Financial Reports on the Performance of Government Agencies (Study at the Regional Finance Agency of Trenggalek Regency)".

The objectives of this study are:

1) To find out and explain the influence of the implementation of regional financial accounting information systems and the quality of financial reports simultaneously on the performance of regional government agencies in OPD Trenggalek Regency.

2) To find out and explain the influence of the application of the regional financial accounting information system on the performance of regional government agencies in OPD Trenggalek Regency.

3) To find out and explain the influence of financial reports on the performance of local government agencies in OPD Trenggalek Regency

4) To find out which factors have the most dominant influence on the performance of local government agencies in OPD Trenggalek Regency.

2. Use of Research

The expected benefits of this research are:

1) For Researchers

This research is a source of knowledge from the direct application of theoretical knowledge in the accounting field in society.

2) For Institutions

As a result of scientific work that can be used as reference material or library material for students or other parties in relevant fields.

3) For Agencies

The research results are one of the considerations or input materials for agency management, namely related to the influence of the implementation of regional financial accounting information systems and the quality of financial reports on the performance of regional government agencies in OPD Trenggalek Regency.

RESEARCH METHODS

The research uses quantitative methods; the data sources used in this study are primary data, done by distributing several questions or questionnaires to selected respondents to fill in the questions given. The questionnaire's questions contain concepts: 1) MSME accounting information systems, 2) innovation, and 3) financial performance with a Likert scale.

The population in this study consisted of employees or ASNs of regional apparatus organizations involved in financial report preparation and performance reports at the Regional Finance Agency of Trenggalek Regency, totalling 40 people. This study used The sampling technique of saturated sampling, a sampling determination technique that uses all population members as samples. This is often done when a number relatively small population, less than 30 people or research wants to make generalizations with minimal errors. Another term for a saturated sample is a census, where the entire population is sampled.(Sugiyono, 2017: 85).

The regional financial accounting system is the application of an accounting system that includes the process of recording, classifying, interpreting, and summarizing financial transactions or events and financial reporting in the context of implementing the Regional Revenue and Expenditure Budget (APBD). Measurement indicators implement processes like recording, summarizing, and reporting (Lutfiyanti, 2018:13). The regional government financial report is a form of accountability for implementing the regional revenue and expenditure budget. By its quality, the published financial report is prepared based on applicable accounting standards to compare it with the previous period's financial report or other entities (Lutfiyanti, 2018, p. 17). According to Government Regulation 71 of 2010, quality measurement indicators are relevant, reliable, comparable, and understandable.

The performance of government agencies is the embodiment of a government agency's obligation to be accountable for the success/failure of implementing programs and activities that have been mandated by stakeholders in order to achieve the organization's mission measurably with performance targets/targets that have been set through government agency performance reports that are prepared periodically (PP RI Number 29 of 2014). The indicators are strategic planning, performance planning, measurement, and performance reporting (Decree of the Head of LAN No.239/IX/6/8/2003).

Data analysis techniques used validity tests, reliability tests, F-tests (ANOVA), determinant coefficients (R2) and multiple linear regression tests.

RESULTS AND DISCUSSION

A validity test assesses whether a statement in the questionnaire is valid. Data derived from respondents' responses are considered valid if r count > r table with a significance level of 5%. The results of the validity test are as follows:

No	Variables	Item No.	rxy	rtable	Conclusion
1.	Implementation of Regional Financial Accounting Information System (X1)	X1.1	0.648	0.261	Valid
		X1.2	0.851	0.261	Valid
		X1.3	0.328	0.261	Valid
		X1.4	0.824	0.261	Valid
		X1.5	0.728	0.261	Valid
		X1.6	0.738	0.261	Valid
2.	Quality of Financial Reports (X2)	X2.1	0.703	0.261	Valid
		X2.2	0.500	0.261	Valid
		X2.3	0.571	0.261	Valid
		X2.4	0.672	0.261	Valid
		X2.5	0.623	0.261	Valid
		X2.6	0.605	0.261	Valid
3.	Government Agency Performance (Y)	Y1	0.330	0.261	Valid
		Y2	0.788	0.261	Valid
		Y3	0.518	0.261	Valid
		Y4	0.757	0.261	Valid
		Y5	0.757	0.261	Valid
		Y6	0.571	0.261	Valid
		Y7	0.846	0.261	Valid
		Y8	0.619	0.261	Valid
		Y9	0.712	0.261	Valid
		Y10	0.688	0.261	Valid

Table 1. Validity Test

Table 1 shows that the independent variables, such as the implementation of information systems, regional financial accounting, quality of financial reports, and the dependent variable, government agency performance per indicator, are declared valid.

Reliability testing shows the extent to which a measuring instrument is relatively consistent when repeatedly measuring the same object.

Cronbach's Alpha	N of Items
.915	22

Table 2. Reliability Test

Based on Table 2, the Cronbach's Alpha calculation results for the 22 statement items used in the questionnaire are 0.915, which is greater than the required standard of 0.7. Thus, all the statement items in the questionnaire are reliable. A data normality test determines whether the data is usually distributed. Data is said to have a normal distribution if it has an Asymptotic significance > 0.05. The results of the data normality test using the Kolmogorov-Smirnov test are as follows:

One-Sample Kolmogorov-Smirnov Test

		X1	X2	Y
N		40	40	40
Normal Parametersa,b	Mean	26.83	27.08	45.28
	Std. Deviation	2.183	1,817	3.297
Most Extreme Differences	Absolute	.180	.195	.187
	Positive	.127	.123	.153
	Negative	-.180	-.195	-.187
Kolmogorov-Smirnov Z		1.137	1.231	1.183
Asymp. Sig. (2-tailed)		.150	.097	.122

Table 3. Normality Test

Table 3 shows the Asymptotic significance (2-tailed) values of all variables (X1, X2 and Y): 0.150, 0.097 and 0.122, respectively. This means that all variables have Asymp. Sig > 0.05, so it can be said that all data are typically distributed.

Multicollinearity testing is intended to determine the relationship between independent variables. It can be tested by looking at the VIF and tolerance number; if VIF <10 and the tolerance number approaches 1, there is no multicollinearity (Cooper & Schindler, 2001). The results of the multicollinearity test can be seen in the following coefficient table:

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	.423	2.366
	X2	.423	2.366

Table 4. Multicollinearity Test

Table 4. above shows that the VIF of each variable (X1 and X2) < 10, so the equation is free from multicollinearity.

This heteroscedasticity test is intended to determine whether there is a model deviation because the disturbance variance differs from one observation to another.
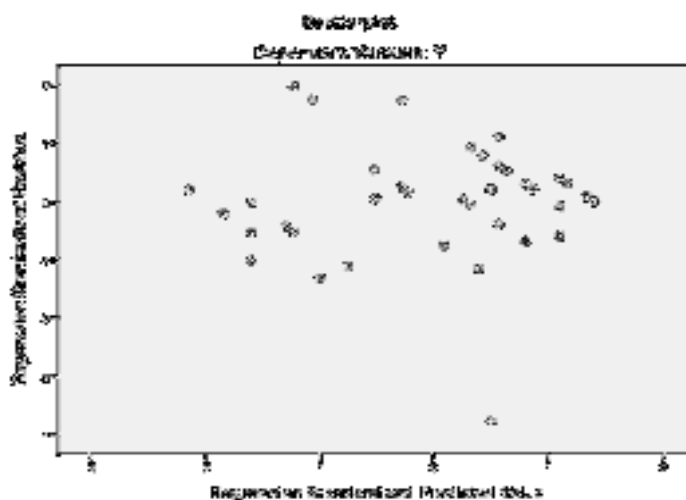

Figure 1. Results of the Heteroscedasticity Test

Based on the test results in Figure 1, the points are spread with an unclear pattern above and below the number 0 on the Y axis, so there is no heteroscedasticity problem.

Multiple regression analysis aims to determine how much influence the variables of the implementation of the regional accounting system (X1) and the quality of financial reports (X2) have on the dependent variable, namely the performance of government agencies (Y). The following is the output of the SPSS results:

Variables	Regression Coefficient	Standard Error	t-count	Sig.
X1 (Implementation of accounting information systems)	0.627	0.227	2,765	0.009
X2 (Quality of financial reports)	0.804	0.272	2,951	0.005
Constant = 6.698 R = 0.941 R2 = 0.648 F count = 34.020 Sig. = 0.000 N = 40				

Table 5. Results of Multiple Regression Analysis

Mathematically, the results of the multiple linear regression analysis can be written as the regression equation as follows:

Y = 6.698 + 0.627 X1 + 0.804 X2

The equation above shows the influence of each independent variable (X1 and X2) on the dependent variable (Y). Each regression coefficient can be explained as follows:

1) Constant (a) = 6.698

   This means that if government agencies' performance is not influenced by the implementation factors of the regional financial accounting information system (X1) and the quality of financial reports (X2), then it is 6.698 units.

2) b1 = 0.627

   This means that if the implementation factor of the regional financial accounting information system (X1) changes by 1 unit, it will affect the performance of government agencies to change by 0.627 units. Assuming other independent variables remain constant.

3) b2 = 0.804

This means that if the financial report quality factor (X2) changes by 1 unit, it will affect the performance of government agencies by 0.804 units, assuming other independent variables remain constant.

The coefficient of determination (R^2) is used as an analysis tool to show the magnitude of the independent variables' contribution to the dependent variable.

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.805a	.648	.629	2.009

a. Predictors: (Constant), X2, X1
b. Dependent Variable: Y

Table 6. Coefficient of Determination

From the results of the regression calculation, the coefficient of determination (R^2) value was obtained as 0.648, which means that 64.80% of the performance of government agencies in the Regional Apparatus Organization (OPD) of Trenggalek Regency is a joint contribution from the implementation of the regional financial accounting information system and the quality of financial reports, while the remaining 35.20% is from other variables not included in the study.

Testingothers are used to prove whether individual independent variables, namely the implementation of the regional accounting system (X1) and the quality of financial reports (X2), significantly influence government agencies' performance. In this test using the significance level (α) = 0.05; degrees of freedom (df) = (n - k - 1) = (40 - 2 - 1) = 37 with a two-sided test obtained a t table value of 2.026

Model		t	Sig.
	(Constant)	1,387	.174
1	X1	2,765	.009
	X2	2,951	.004

Table 7. Coefficients

Partial test results show that:

a) The calculation results show that the calculated t value is greater than the t-table value, so Ho is rejected, and Ha is accepted. The significance of the regional accounting system implementation variable (X1) 0.009 <0.05 means that the implementation of the regional accounting system significantly affects government agencies' performance.

b) The calculation results show that the calculated t value is greater than the t-table value, so Ho is rejected, and Ha is accepted. The significance of the financial report quality variable (X2) 0.004 <0.05 means that the quality of financial reports significantly affects government agencies' performance.

To prove whether the independent variables (implementation of regional accounting systems and quality of financial reports) simultaneously or together significantly affect financial performance. By using the significance level (α) = 0.05; degrees of freedom (df) =(k – 1), (n – k) = (3 – 1), (40 – 3) = (2), (37) the F table obtained is 3.252

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	274,631	2	137,316	34,020	.000b
	Residual	149,344	37	4.036		
	Total	423.975	39			

a. Dependent Variable: Y
b. Predictors: (Constant), X2, X1

Table 8. ANOVA

Based on Table 8, the calculated F > F table means that the independent variables (implementation of the regional accounting system and the quality of financial reports)) significantly affect the performance of government agencies simultaneously or together.

The Impact of the Implementation of Regional Financial Accounting Systems on the Performance of Government Agencies

The test results have proven that implementing the regional financial accounting information system significantly affects the performance of government agencies. This study's results support those of previous studies conducted by Ika Puspita Dewi (2023), Mas'ut, Ika Puspita Dewi, Muhammad Joni Barus (2023) and Purnama Sari & Tamzir (2023).

The results of the study on the variable of the implementation of the regional financial accounting information system (X1) show that the respondents' perceptions of the indicator: There is a database as an archive used by OPD for accountability reports in decision making

(X1.2) with the highest average score of 4.6 while the indicator: AIS is a system that collects, stores, and processes data to produce useful information in decision making (X1.1) with the lowest average score of 4.3. This shows that the respondents' perceptions of implementing the regional financial accounting information system (X1) are included in the good category.

The results of the analysis show that the implementation of the regional financial accounting information system has a positive and significant effect on the performance of government agencies, meaning that the better the implementation of the regional financial accounting information system, the better the performance of government agencies in the Regional Apparatus Organization of Trenggalek Regency. These results indicate that the implementation of the regional financial accounting information system has a significant contribution to achieving the goals and ideals of the organization (performance of government agencies). ImpThelementing the regional financial accounting information system illustrates how much technology is used in the accounting information system per the Technology Acceptance Model (TAM).

The Technology Acceptance Model is one of the models that can be used to analyze the factors that influence the acceptance of an information system. It explains factors that can influence the acceptance of technology in accounting information. The use of TAM to analyze the influence of the implementation of accounting information systems consisting of (1) utilization of accounting information systems, (2) quality of accounting information systems, (3) security of accounting information systems, (4) ease of accounting information systems and (5) supporting facilities for accounting information systems (Davis, 1989).

The Impact of Product Innovation on Financial Performance

Result testing has proven that the quality of financial reports positively and significantly affects government agency performance. This study's results support those of previous studies conducted by Ika Puspita Dewi (2023), Mas'ut, Ika Puspita Dewi and Muhammad Joni Barus (2023), Purnama Sari & Tamzir (2023) and Salma Nur Azizah, Sri Anik (2023).

Based on the respondents' perceptions of the financial report quality variable (X2) shows that the indicator: Quality financial reports meet normative requirements, namely relevant, reliable, trustworthy, and comparable (X2.6), with the highest average score of 4.7 while the indicator: Recording of financial reports has been by applicable standards (X2.4) with the lowest average score of 4.3. The difference between the highest and lowest scores is relatively small, so the quality of financial reports is good.

The analysis results show that the quality of financial reports has a positive and significant effect on the performance of government agencies, meaning that the better the quality of financial reports, the better the performance of government agencies in the Regional Apparatus Organization of Trenggalek Regency. The results of this study prove that accountability for the performance of government agencies is a requirement for good and trusted governance. One form of accountability for government performance is presenting quality financial reports based on Government Regulation No. 71 of 2010. Government financial reports are of quality if they meet the elements of relevance, reliability, comparability, and understanding. The implementation of Government Accounting Standards or SAP and financial reporting that is presented on time is believed to have an impact on improving the quality of government financial reports, which means that government financial reports can be used as a basis for decision-making and the realization of transparency and accountability.

From the explanation above, the quality of financial reports can improve the performance of government agencies. Quality financial reports are one form of government accountability in implementing accountability; financial reports are one form of accountability mechanism and a basis for decision-making. Therefore, government agency financial reports must be equipped with adequate disclosure of information that can influence decisions. This study aligns with research conducted by Nining Asniar Ridzal (2020), which proves that the quality of financial reports has a positive effect and is significant to the accountability of government agency performance.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the study, which aims to determine the effect of the implementation of the regional financial accounting system and the quality of financial reports on the performance of government agencies in OPD Trenggalek Regency in the form of analysis and discussion results in this study, several conclusions can be drawn as follows:

1) The results of the joint test (F-test) show that the independent variables consisting of the implementation of the regional financial accounting system (X1) and the quality of financial reports (X2) have a significant and partial effect on the performance of government agencies in OPD Trenggalek Regency (Y), which is shown, namely F-count> F-table (34.020> 3.252) with sig. 0.000 <0.05.

2) The variable of the implementation of the regional financial accounting system has a positive and significant effect on employee performance, which is shown by t-count> t-

table (2.765> 2.026) with sig. 0.009 <0.05. It can be interpreted that the better the regional financial accounting system implementation, the better the performance of government agencies in OPD Trenggalek Regency.

3) The variable of financial report quality has a positive and significant effect on the performance of government agencies, which is shown by t-count > t-table (2.181 > 2.026) with sig. 0.005 < 0.05. This means that the better the quality of financial reports, the better the performance of government agencies in OPD Trenggalek Regency.

The quality of financial reports is the variable that has the most dominant influence on the performance of government agencies in OPD Trenggalek Regency.

Based on the results of this study, the researcher can provide the following suggestions:

1) The Regional Government Organization of Trenggalek Regency is expected to pay attention to implementing the regional financial accounting system to produce quality financial reports that will improve the performance of government agencies.

2) Further research is hoped to add other variables that can influence the performance of government institutions, further developing this research.

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