



The Effect Of Accrual-Based Psap, Accounting Policy, And Information Technology On The Quality Of Lkpd In Binjai City

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ABSTRACT

This study aims to determine and analyze the effect of the application of accrual-based government accounting standards, accounting policies, and the use of information technology on the quality of local government financial reports in the city of Binjai. This type of research is causal and the object of this research is Binjai City. The data used are primary data obtained from questionnaires with a total sample of 69 respondents. Research data Using a quantitative approach and data analysis using a simple regression analysis model. The results showed that the application of accrual-based government accounting standards, accounting policies, and the use of information technology had an effect on the quality of the financial statements of the local government of the city of Binjai..

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1. Introduction

As a form of accountability in the administration of government, it is regulated in Law Number 17 of 2003 concerning State Finances and Law Number 23 of 2014 concerning Regional Government. Concrete efforts to realize transparency and accountability in government financial management, both central and local governments, are to submit accountability reports in the form of financial reports. The government financial reports produced must meet the principles of being timely and prepared in accordance with Government Accounting Standards in accordance with Government Regulation No. 71 of 2010. The government's financial reports are then submitted to the DPR/DPRD and can then be accessed by the public after being audited by the Supreme Audit Agency (BPK). CPC).

Financial statements are prepared to provide relevant information regarding the financial position and all transactions carried out by a reporting entity during one reporting period (KSAP). Financial reports are mainly used to compare the realization of revenues, expenditures, transfers and financing with a predetermined budget, assess financial condition, evaluate the effectiveness and efficiency of a reporting entity, and help determine compliance with laws and regulations. Financial reports produced by local governments should provide useful information for users in assessing accountability and making decisions, whether economic, social, or political. Therefore, local governments are required to pay attention to the information presented in financial reports for planning, controlling, and decision-making purposes. Accounting information contained in local government financial statements must meet several qualitative characteristics as required in Government Regulation no. 71 of 2010 concerning Government Accounting Standards. The quality of government financial reports is closely related to Government Accounting Standards (SAP). Quality financial reports must be prepared in accordance with the principles and rules contained in the applicable accounting standards, therefore LKPD must refer to the SAP that has been set. SAP serves as a reference whether the Regional Government Financial Statements (LKPD) have been prepared based on an adequate system and the information contained is in accordance with Government Accounting Standards (SAP).

The SAP that was stipulated was Government Regulation Number 24 of 2005 which was later changed to Government Regulation Number 71 of 2010. In this government regulation SAP is stated in

the form of a Government Accounting Standard Statement (PSAP), equipped with an Introduction to Government Accounting Standards and compiled based on the Conceptual Framework Government Accounting. The Government Regulation states that Government Accounting Standards, hereinafter abbreviated as SAP, are accounting principles applied in preparing and presenting government financial statements.

The 2014 Binjai City Government Financial Statements are cash-based and the BPK's opinion on the 2014 Financial Statements is Fair with Exceptions (WDP). The exception referred to by BPK is asset administration and cash management that are not in accordance with the provisions. The 2015 Binjai City Government Financial Statements are accrual-based and the BPK provides an opinion on the Deli Serdang District Government's financial statements is not giving an opinion (disclaimer), the management that most influences BPK's opinion is Asset Management, Cash Management and Regional Revenue Management. BPK's low assessment of this Financial Statement shows the unpreparedness of its Human Resources in implementing the application that has been determined in accordance with SAP.

2. Method

The type of data used in this research is quantitative data. Quantitative methods can be interpreted as research methods based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, data analysis is quantitative/statistical, with the aim of testing hypotheses that have been established. In this study, data analysis used the Partial Least Square (PLS) approach, PLS is a component or variant-based Structural Equation Modeling (SEM) equation model. PLS is a powerful analytical method and is often referred to as soft modeling because it eliminates OLS (Ordinary Least Square) regression assumptions, such as the data must be normally distributed in a multivariate manner and there is no multicollinearity problem between exogenous variables.

Table 1
Variable Operational Definition

| Variable | Operational definition | Indicator | Measuring Scale |
|--|--|---|-----------------|
| Implementation of Government Accounting Standards (X1) | A series of manual and computerized procedures ranging from data collection, recording, summarizing and reporting on government financial position and financial operations | 1) The suitability of the financial accounting system used already meets the accrual-based government accounting standard (SAP). 2) The procedure for recording transactions is carried out based on accounting recording standards in general | interval |
| Accounting Policy (X2) | Specific principles, basic principles, conventions, rules, and practices selected by a reporting entity in the preparation and presentation of financial statements | The concept that underlies the preparation and presentation of local government financial statements in tackling accounting problems that have not been regulated in accounting policies for recognition, measurement, and disclosure | interval |
| Utilization of Information Technology (X3) | Utilization of information technology is the optimal use of computers (mainframe, mini, micro), software (software), databases, networks (internet, intranet), electronic commerce, and other types related to technology (Wilkinson et al., 2000) | 1) SAP compliant accounting system 2) Internet Network 3) The internet network is put to good use 4) Applications used 5) Computerized financial reports 6) Software compliant with UU | interval |
| Quality of Local Government Financial Reports (Y) | Normative measures that need to be embodied in accounting information so that it can fulfill its objectives (PP No24 of 2005 concerning SAP) | 1) Relevant 2) Reliable 3) Comparable 4) Understandable (PP No24 of 2005 concerning SAP) | interval |

2.1 Population, Sample and Sampling Technique

The population in this study is the Financial Administration Officer of the Regional Apparatus Unit (PPK-SKPD) and the Accounting Section of 23 SKPD. The sampling technique used in this study was saturated/census sampling.

2.2 Data Analysis Technique

This research uses data analysis with Partial Least Square (PLS) approach. Where PLS is an equation model of Structural Equation Modeling (SEM) based on variables or components. PLS is an alternative approach that shifts from a covariance-based SEM approach to a variant-based approach (Ghozali and Latan, 2015). This research was conducted using Smart PLS V.3.0 software which was run on computer media.

A hypothesis is a statement about the population that needs to be tested for truth. To perform the test, it is done by taking a sample from the population, this method is easy to compare with counting all members of the population. After getting statistical results from the sample, these results can be used to test the population statement, whether the empirical evidence from the sample supports or rejects the statement about the population. The whole process is known as hypothesis testing. Testing the hypothesis can be seen from the t-statistic value to show the level of significance. For hypothesis testing using statistical values, for alpha 5% the t-statistic value used is greater than 1.96 through the bootstrapping process. So the criteria for acceptance/rejection of the hypothesis are that Ha is accepted and H0 is rejected when the t-statistic > 1.96. To reject / accept the hypothesis using probability then Ha is accepted if the p value < 0.05.

$$\text{Quality of Local Government Financial Reports} = b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

Where :

- b₁₂ = path coefficient
- X₁ = Application of Accrual-Based Government Accounting Standards
- X₂ = Accounting Policy
- X₂ = Utilization of Information Technology
- Y = Quality of Local Government Financial Reports
- e = Error

3. Results and Discussion

The results of the PLS Algorithm of the SmartPLS program can be seen in Figure 3 below:

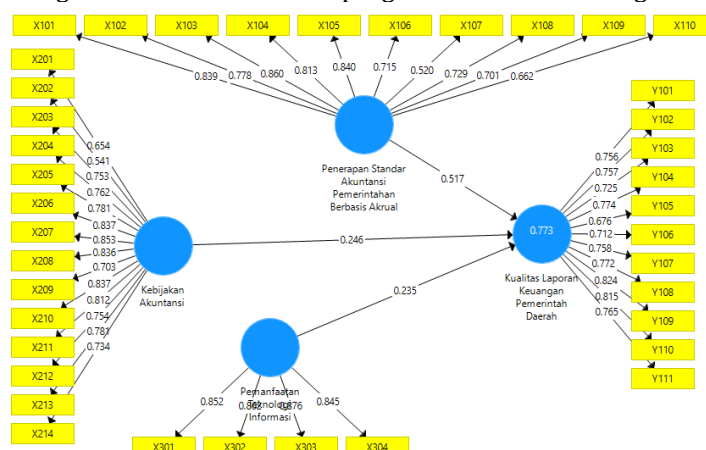


Figure 1. Path and R-square . coefficient values

From the output of the analysis, the measurement model (outermodel) can be evaluated, namely by testing convergent validity, discriminant validity and reliability.

Table 2
Reliability Test Results

| Matrix | Cronbach's Alpha | Rho_A | Composite Reability | Average Variamce Extracted (AVE) |
|--|------------------|-------|---------------------|----------------------------------|
| Accounting Policy | 0.944 | 0.946 | 0.951 | 0.584 |
| Quality Of Local Government Financial Reports | 0.964 | 0.932 | 0.917 | 0.576 |
| Use Of Information Technology | 0.882 | 0.888 | 0.918 | 0.737 |
| Application Of Accrual-Based Government Accounting Standards | 0.913 | 0.925 | 0.928 | 0.566 |

Table 3
R-Square . Test Results

| | R Square | R Square Adjusted |
|---|----------|-------------------|
| Quality Of Local Government Financial Reports | 0.773 | 0.762 |

Based on Table 4 it is known that the coefficient of determination is 0.773. This value means that all independent variables simultaneously affect the accounting fraud prevention variable by 77.3%, the remaining 21.7% is influenced by other factors. This proves that the independent variable used to measure the quality of financial statements is considered strong because the value of R2 is > 50%.

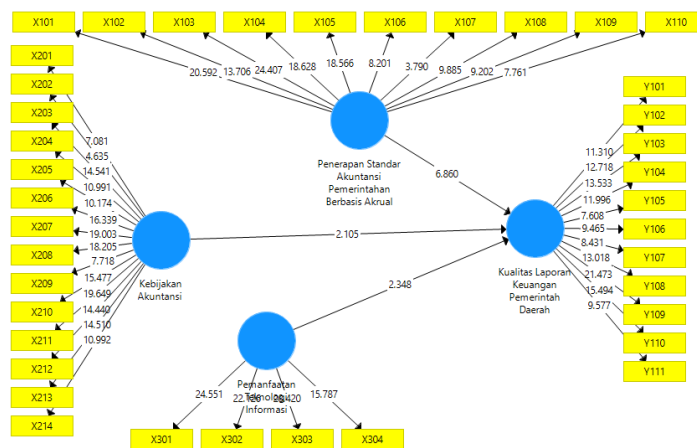


Figure 2. PLS Algorithm Calculation Output Display After Reduction

3.1 Quality of Local Government Financial Reports =0.517SAP Deployment+ 0.246Accounting Policy+0.235 IT Utilization

It is known that the coefficient value of the SAP application variable is 0.517, which is positive, meaning that every increase in the value of SAP application by one unit will increase the value of the Regional Government Financial Report Quality variable by 51.7% with the assumption that the variables in the model are fixed. This value can be interpreted as the variable SAP implementation has a positive effect on the Local Government Financial Report Quality variable. It is known that the coefficient value of the Accounting Policy variable is 0.246, which is positive, meaning that every increase in the value of the Accounting Policy by one unit will increase the value of the Local Government Financial Report Quality variable by 24.6% with the assumption that the variables in the model are fixed. This value can be interpreted as a variable accounting policy has a positive effect on the variable Quality of Local Government Financial Reports.

It is known that the coefficient value of the IT Utilization variable is 0.235, which is positive, meaning that each increase in the value of IT Utilization by one unit will increase the value of the Regional Government Financial Report Quality variable by 23.5% assuming the variables in the model

are fixed. This value can be interpreted as the variable of IT utilization has a positive effect on the Quality of Local Government Financial Reports.

The t-count value of the SAP application variable is 6.860, which is greater than t-table 2.000 with a significance level of $0.000 < 0.05$, so the proposed hypothesis is accepted. This means that the partial implementation of SAP has a significant effect on the Quality of Financial Reports at a significant level of $= 5\%$. The tcount value of the accounting policy variable is 2.105, which is greater than ttable 2,000 with a significance level of $0.015 < 0.05$, so the proposed hypothesis is rejected. This means that partially accounting policies have no significant effect on the quality of financial reports at a significant level of $= 5\%$.

The tcount value of the IT Utilization variable was obtained at 2,348, which was greater than ttable 2,000 with a significance level of $0.006 < 0.05$, so the proposed hypothesis was rejected. This means that the partial use of IT has no significant effect on the Quality of Financial Reports at a significant level of $= 5\%$.

3.2 Influence SAP Deployment to Financial Report Quality

Based on Table 4.10, it is known that the tcount value of the SAP Application variable obtained is 6.860 which is greater than ttable 2.000 with a significance level of $0.000 < 0.05$, it is concluded that the effect between SAP Deployment with the variable Quality of Financial Statements statistically significant. It is known that the regression coefficient value of SAP implementation is 0.517. Because it is positive, this means that the variable SAP Deployment have a positive impact on quality of financial reports. The results of this study are in line with the results of research conducted by Juwita (2013), which states that the application of SAP affects the quality of financial reports.

3.3 Influence Accounting Policy to Financial Report Quality

Based on Table 4.10, it is known that the tcount value of the accounting policy variable is 2.105, which is greater than ttable 2,000 with a significance level of $0.015 < 0.05$, so it can be concluded that the effect between Accounting Policy with the variable Quality of Financial Statements not statistically significant. It is known that the regression coefficient value of application of government accounting standards is 0.246. Because it is positive, this means that the variable accounting policy have a positive impact on quality of financial reports.

3.4 Test IT Utilization to Financial Report Quality

Based on Table 4.10, it is known that the tcount value of the IT Utilization variable obtained is 2,348, which is greater than ttable 2,000 with a significance level of $0.006 < 0.05$, it is concluded that the effect between IT Utilization with the variable Quality of Financial Statements not statistically significant. It is known that the regression coefficient value of use of government IT is 0.235. Because it is positive, this means that the variable IT Utilization have a positive impact on quality of financial reports.

4. Conclusion

Based on the hypothesis testing and analysis described in the previous chapter, conclusions can be drawn, namely: The application of accrual-based government accounting standards has a positive effect on the quality of the financial statements of the local government of Binjai City. Accounting Policies have a positive effect on the Quality of the Local Government Financial Reports in Binjai City. Utilization of Information Technology has a positive effect on the Quality of Financial Reports of the Binjai City Government.

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