

Analysis of the Effect of Reconciliation Competence, Correction Testing and Implementation of Local Government Accounting System on the Quality of Regional Government Financial Reports of Nias Regency

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ABSTRACT

This study aims to test and analyze the effect of reconciliation competence, correction testing and implementation of the local government accounting system on the quality of regional government financial reports in Nias Regency. This study uses a quantitative analytic survey method by distributing questionnaires for financial managers responsible for the reconciliation process, preparing financial reports and correcting the financial reports of Regional Apparatus Organizations (RAO) and compilers of consolidated financial statements the local government of Nias Regency. The population is ASN in 40 RAOs consisting of the Head of the Finance and General Subdivision, Expenditure Treasurer, Receiving Treasurer, Goods Management and Accounting Division BPKPAD Nias Regency (total 135 people) Data were analyzed using descriptive statistical analysis and partial least square analysis (SEM-PLS) with the Warppls 7.0 software program. The results showed that the reconciliation competence, correction testing and implementation of the local government accounting system positively affected the quality of the regional government financial reports of Nias Regency.

Keywords: *reconciliation competence, correction testing, SAPD implementation, financial report quality.*

INTRODUCTION

In post-reform developments, demands for public accountability and transparency are extreme in Indonesian society. This may also be triggered by traumatic and public distrust of public sector organizations, in this case, the government which is finally accumulated by the reform movement to stop the government which has been in power for 32 years and reforms in every aspect of government. Public accountability is the obligation of the regional government, namely the regional head as the holder of the mandate of the community to convey the overall accountability for activities and funding during the fiscal year period in the form of a report and to describe it to community representatives, in this case, the DPRD which is then agreed as a regional legal product. The DPR has a supervisory function in managing fraud risk. Supervision is the first substantive step in addressing organizational deficiencies that allows individuals to explore them as fraud opportunities. It also helps organizations prevent unique and specific fraud risks and provide early signs if the current controls are operating incorrectly (Shonhadji & Maulidi, 2020).

The passing of Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning

Financial Balance between Central and Regional Government which refers to and aims to achieve transparency and accountability in financial management, both central and regional governments, namely by submitting accountability reports called financial statements.

In presenting Government Financial Statements regulated in Government Regulation Number 71 of 2010 concerning Government Accounting Standards, namely the financial report is a structured presentation of the financial position and transactions carried out by a reporting entity (Government Regulation No. 71 of 2010, 2010). The purpose of financial reports is to provide information about the entity's financial position, financial performance and cash flow that is useful for most users of the report in making economic, social and political decisions. The financial statements also show the results of the management's accountability for the use of the resources entrusted to them. (IAI, 2012). Many parties rely on information in financial reports published by the government as a basis for decision making. Therefore, the information must be of high quality and useful because it can be understood and analyzed by users in assessing accountability and making decisions, whether economic, social or political decisions. According to Government Regulation Number 71 of 2010, quality financial reports have characteristics, including relevance, reliability, understandability, and comparability.

Regional Government Financial Reports of Nias Regency are generated through the Regional Government Accounting System accompanied by Regional Government Accounting Policies, namely a series of manual and computerized procedures ranging from data collection, recording and summarization to reporting on the financial position financial operations based on generally accepted principles Regional government. The process of preparing financial reports is carried out in stages. The process starts from the

Accounting Unit level for the Authority of Budget Users in Regional Apparatus Organizations (RAO) to the level of the Regional Government as a whole led by the Regional Head. The tiered compilation process has weaknesses, among others, that each work unit has a database and the interpretation and application of respective accounting principles that allow data and reporting differences between RAO accounting units. Besides, the process of collecting archives and inputting in the Regional Financial Information System (RFIS) by the accounting unit of the Regional Government, in this case, the Financial Management Agency, Regional Revenue and Assets of Nias Regency, took a long time and was difficult to trace, correct and consolidate financial statements. Budget and goods users must implement a financial accounting and reporting system to realize reliable, accountable and transparent financial statements.

The preparation of financial reports for the Nias Regency Regional Government refers to the Nias Regency Government Accounting System (GAS) and the Nias Regency Accounting Policies (Nias Regency Regional Government Accounting Policies, 2017). GAS describes the implementation of the reconciliation process, which is the process of matching financial transaction data that is processed with several different systems/subsystems based on the same source document to ensure the reliability of data in the preparation of financial reports. The reconciliation process includes internal reconciliation and external reconciliation. If the reconciliation process is not carried out, the reporting cannot be trusted and cannot be consolidated into the Regional Government Financial Report of Nias Regency. In a regional phenomenon, reconciliation is not considered an important and main process in producing financial reports. Reconciliation is carried out if there are findings or errors by the accounting sector and the auditor team (inspectorate or Supreme Audit Agency-SAA).

The internal reconciliation process is carried out using application data. In contrast, the external reconciliation process up to 2015 was carried out manually by bringing documents from the RFIS and SIMDA-BMD applications to the Office of the Regional Finance, Revenue and Asset Management Agency of Nias Regency for verification and matching. The external manual reconciliation process causes several obstacles, such as delays in completing the reconciliation process and differences in data input in the application between RAO and BPKPAD due to differences in input data and understanding and application of accounting policies, resulting in mismatching of the resulting output data which will affect the speed and accuracy of the completion of Government financial reports the area as a whole.

The corrections made by the BPKPAD accounting sector are a process of external reconciliation of RAOs to form a consolidated regional government financial

report. In practice, corrections are considered only as an obligation to be recorded by DPOs without reassessing them with intuition or a comprehensive understanding as a whole for these corrections. The phenomenon that occurs in local governments is that the correction testing that has been obtained is not carried out or is only limited to procedural matters without a scheme and results that state the correction's correctness.

In its application, the BPKPAD Accounting Division as the main party for the consolidation of Regional Government Financial Statements (RGFS) must verify, correct and unify the application of Accounting Standards and Accounting Policies to RAO Financial Statements. The phenomenon that occurs when RAO compiles a report as an obligation without going through a good compilation process to produce an accountable RAO Financial Report is shown in table 1.1 below:

Table 1.1 Data on the Submission of 2019 RAO Financial Statements to the Accounting Division of BPKPAD Nias Regency

No.	Information	RAO Financial Report		Total	%	Information
		After	Before			
1	Submitting RAO Report as of 10 January 2020	27	13	40	67,5	Generally Incomplete
2	Complete Financial Reports as of 10 January 2020	7	20	27	25,9	Generally, RAO financial reports submitted are in the form of LRA, Balance Sheet and LO without LPE, CALK
3	RAO Financial Statements have been verified as of 29 January 2020	8	32	40	20,0	What has not been verified are 19 that have been submitted by RAO and 13 DPOs have not submitted financial reports
4	Reconciliation and correction as of 29 January 2020	19	13	32	59,4	
5	Submit Asset Report as of 29 January 2020	29	8	37	78,4	Asset Report only 37 RAO. PPKD, POS KDH and DPRD do not record asset reports
6	Asset reports that have been completed reconciliation and verification as of 29 January 2020	12	17	29	41,4	

Data processed by researchers, 2020

Data for submitting financial reports show that RAO is trying to submit financial reports to the Accounting Sector to fulfil its obligations or avoid a warning from the Regional Head with a submission deadline per January 10, 2020, without fulfilling the completeness and carrying out a reconciliation process both internal and external to the accounting sector. The phenomenon of internal reconciliation and the implementation of the Regional

Government Accounting System (RGAS) has not been maximally implemented with the data that the balance sheet has been submitted while the asset reconciliation or even the RAO asset report has not been completed (complete data is in attachment 3). This phenomenon indicates that there is no standardization in preparing RAO financial reports in the Nias Regency Government.

The Nias Regency Government continues to strive to obtain an unqualified opinion (UO) from the SAA. As an independent auditor, SAA assures the quality of the financial statements by giving an independent opinion on the fairness of the presentation of information in the financial statements. Accounting information in financial reports will be useful if supported by valid evidence and adequate presentation (full disclosure). Before giving the opinion, the auditor provides suggestions for corrective and reclassification journals. In examining the 2019 financial report, the SAA submitted 34 corrective and reclassification journals for the financial reports of Nias Regency which were submitted to the accounting sector and approved by the head of the BPKPAD while RAO only received the corrections to be adjusted with their financial reports. The Nias Regency Government has received a qualified opinion (QO) from the SAA for five consecutive years from 2014-2019. This opinion has increased from the year Nias Regency was formed which received the disclaimer predicate. The Nias Regency Government seeks to obtain an unqualified opinion (UO). One of the findings in the 2018 SAA Audit Result Report (ARR) is that there is a potential asset value that does not match the realized budget value and is not believed to be true. The SAA findings stated that the control over inventory management and recording was inadequate. SAA recommends Nias Regency to improve the inventory application that can reconcile between inventory managers and budget realization as evidenced by purchase invoices and the application of a similar inventory system as a whole, in this case, FIFO. This phenomenon indicates that the RGAS has not been sufficiently implemented to produce quality financial reports. Financial Report is a structured report regarding the financial position and transactions conducted by a reporting entity. The general purpose of financial statements is to present information about the financial position, budget realization, operating

results, and changes in equity of a reporting entity that is useful for users to make and evaluate decisions regarding resource allocation. The application of accrual-based accounting followed by many new regulations and new applications such as regulations for preparing accrual-based financial reports using the SIPKD application requires an active role and human resources to handle financial accounting in each RAO of Nias Regency. Adequate human resource competence is needed in the application of accrual-based government accounting standards. ASN BPKPAD Nias Regency which has a background in accounting education, is only 6 employees and not all agencies have it. The minimal number of employees and the lack of employees with accounting education backgrounds by the needs in preparing financial statements are thought to affect the quality of the resulting financial reports. In Savitri & Fanani's research, (2017), it is known that the human resource accounting difficulties faced by DPOs and the Regional Government as a whole so that BPKAD seeks to improve human resource education with the concept of learning by doing, namely holding desk assistance so that the implementation of accrual accounting can be facilitated by a team formed due to a lack of human resources.

Financial statements are the final presentation of accounting procedures performed in the organization in the form of disclosures. In the research of Setyaningrum & Syafitri, (2012), the level of Regional Government Financial Reports (RGFR) disclosure based on GAS has increased, and during the 2008-2009 period, it was 52.09%. Although not yet significant, there are efforts by the local government to improve the quality of financial reports. This is done by disclosing, namely presenting a complete financial report, including the user's information.

Competence is the superior value of a person's expertise and ability to process problems, analyze and transform them into strengths in the organization. From the

results of hypothesis testing (Sofyani & Akbar, 2015), the suitability of tasks with educational competencies is empirically unrelated to the implementation of performance measurement systems, both in developing performance measurement systems and reporting performance accountability and using performance information. From the results of the qualitative analysis, it explained that this situation could be due to the mismatch of tasks with educational competencies that could be covered by the existence of training, non-academic competencies owned by employees (such as the ability to control emotions, the ability to lead, the ability to adapt and develop competency and intellectual capacities, etc.), and the experience of Local Devices Work Unit (LDWU) employees are considered capable of being the capital to adjust to a new agency if there is a rolling position. Reconciliation is the process of comparing and matching financial transaction data processed by several different systems/subsystems based on the same source document to ensure the reliability of data in the preparation of financial reports. Following PMK Number 213/PMK.05/2013, the reconciliation process aims to minimize the occurrence of differences in a recording, which impacts the validity and accuracy of the data presented in the Financial Statements. Reconciliation is essential to validate each reporting entity's financial statements, namely RAO, which is then consolidated into regional government financial reports. Reconciliation in local government organizations consists of internal reconciliation and external reconciliation. Internal reconciliation is the initial thing carried out within the RAO, part of the Regional Government. Internal reconciliation requires the competence of each individual in financial administration so that mistakes do not occur. If errors are found in internal reconciliation, it is necessary to investigate and correct them before external reconciliation is carried out.

External reconciliation is a reconciliation process with parties outside the RAO, namely the regional government accounting division as the party that consolidates the regional government's financial statements. In the implementation of external reconciliation, significant differences are often found so that RAO financial reports cannot be complete and RGFR is hampered. Regional Government Financial Reports (RGFR) are hampered because they cannot be fully consolidated and fully describe if one or more of the RAOs have not completed their reports. The results of research by Amin (2011), Wati et al. (2014), Hanifa et al. (2016), Firdaus (2018), Anggriawan & Yudianto (2018) state that competence has a significant and positive effect on the quality of financial statements. Another study conducted by Roni (2015); Sukmaningrum (2012); and Ariansyah (2010) found different results where Human Resources (HR) competency did not affect the quality of financial reports.

Correction is a process of improvement and adjustment after reconciliation or inspection by external parties, the accounting department and the SAA, on RAO financial statements. The corrections made by the accounting department are a process of external reconciliation of RAOs so that they can form a consolidated regional government financial report. Corrections made by the SAA are a process resulting from the examination of local government financial reports. In practice, a correction is considered only as an obligation to be recorded without reassessing it with intuition or a comprehensive understanding as a whole for the correction. The phenomenon that occurs in local governments is that the correction testing that has been obtained is not carried out or is only limited to procedural matters without a scheme and results that state the correction's correctness. Research results that are relevant to correction testing are those conducted by Sumbawati (2017), Mokoginta et al. (2017), Satria &

Mukhzarudfa (2017), Rahmawati (2018), Anggriawan & Yudianto (2018), Defitri (2018), Ikriyanti and Aprila (2019) and Rohmah et al. (2020) state that government accounting internal control has a significant and positive effect on the quality of financial statements. In contrast to the research results by Roni (2015), reconciliation does not affect the quality of financial statements.

Government Accounting Standards, hereinafter abbreviated as GAS, are accounting principles applied to prepare and present government financial reports. Statement of Government Accounting Standards, hereinafter abbreviated as SGAS, is a reference for government accounting by adopting International Public Sector Accounting Standards (IPSAS). The successful application of the IPSAS depends on the adoption and subsequent development of accrual accounting policies (de Azevedo et al., 2020). The Nias Regency GAS is intended as a guide in implementing regional financial accounting at both the PPKD and LDWU levels and aims to:

1. Provide directions/guidelines on time to resolve accounting and financial reporting problems that arise;
2. Regional financial management that is orderly, effective, efficient, transparent, accountable and auditable;
3. To regulate the preparation and presentation of RGFS by statutory provisions;
4. Managing the accounting and financial reporting processes to produce complete and accurate Consolidated Financial Statements on time and following Government accounting policies and systems.

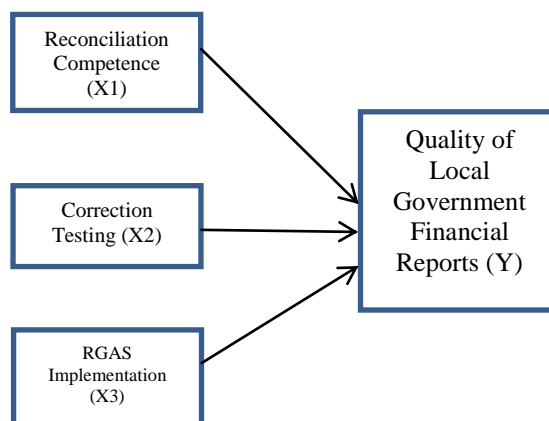
Research conducted by Juwita (2013), Wati et al. (2014), Hanifa et al. (2016), Najati et al. (2016), Mokoginta et al. (2017), Rahmawati et al. (2018), Bondan S. et al (2018), Ikriyanti and Aprila (2019) and Rohmah et al. (2020) state that GAS implementation has a significant and

positive effect on the quality of government financial reports.

Framework

Following the description on the background of the problem, literature review and previous research, a conceptual research framework is prepared as follows:

Exogenous Variables Endogenous Variables



H1: Reconciliation competencies have a positive effect on the quality of financial reports.

H2: Correction testing has a positive effect on the quality of financial reports.

H3: RGAS implementation has a positive effect on the quality of financial reports.

RESEARCH METHODS

This type of research is included in quantitative research; the approach used is causality and inferential. This study uses statistical analysis which aims to test the hypothesis (Sugiyono, 2017). Research is conducted with a causal research approach to investigate cause-and-effect relationships by observing the effects that occur and the possible factors (causes) that cause these effects (Sinulingga, 2018). The study used a questionnaire for data collection by giving respondents a set of questions or written statements to answer them (Sugiyono, 2017).

The population used in this study were all financial ASNs in all RAO of Nias Regency, totalling 135 people from 40

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RAOs. This study uses a sampling technique with a census/survey method, where all members of the population are used as research samples. In this study, the data analysis method used was structural equation modelling-partial least squares (SEM-PLS) using the WarpPLS 7.0 software.

RESULT AND DISCUSSION

Description of Research Data

Table 4.1 Descriptive Statistics

Descriptive Statistics	RESEARCH VARIABLE			
	X1	X2	X3	Y
Minimum	3	3	4	3
Maximum	7	7	7	7
Modus	5	5	6	6
Mean	5,29	5,10	5,70	5,83
Stand-Dev	0,87	1,05	0,89	0,86
Skewness	-0,30	0,25	-0,35	-0,80
Koef-Var	0,165	0,205	0,157	0,147

Source: data processed by researchers, 2020

Based on the table above, it can conclude that the average respondent understands the competency of reconciliation, correction testing, and RGAS implementation in their respective RAOs.

Data Quality Testing (Outer Model Evaluation)

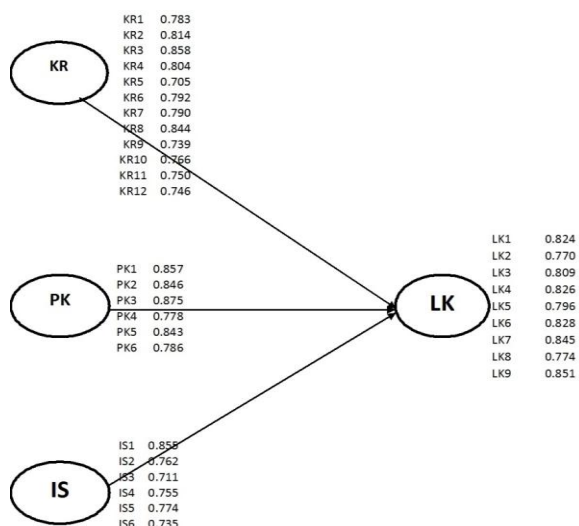


Figure 4.1 Loading results for indicators

Figure 4.1 shows that all indicators have loading > 0.7, which means that they have met the convergent validity requirements based on the loading value, and the P-value is less than 0.01. This

means that the variables of Reconciliation Competency, Correction Testing, RGAS Implementation and Financial Report Quality are quite good in reflecting the indicators. Convergent validity evaluation is also based on the average variance extracted (AVE) value with a minimum of 0.50.

Table 4.2 Average variance extracted (AVE) results

	Average variance extracted
KR (X1)	0.614
PK (X2)	0.692
IS (X3)	0.588
LK (Y)	0.663

Source: data processed by researchers, 2020

The AVE results in table 4.2 show that all the variable AVE values are > 0.50 so that they meet the convergent validity value requirements. This also reflects that the variables of Reconciliation Competence, Correction Testing, RGAS Implementation and the Quality of Financial Statements are quite good in representing the indicators' value.

Table 4.3 The results of correlations among latent variables and errors

	X1	X2	X3	Y
X1	0.784	0.542	0.565	0.658
X2	0.542	0.832	0.536	0.536
X3	0.565	0.536	0.767	0.558
Y	0.658	0.536	0.558	0.814

Source: data processed by researchers, 2020

From table 4.3 the results of the evaluation of discriminant validity using the AVE square root show that all latent variables have a greater AVE root value than the correlation between constructs, which means that all variables have met the discriminant validity requirements.

Table 4.4 Results of composite reliability and Cronbach alpha.

	composite reliability	Cronbach alpha.
KR (X1)	0.950	0.942
PK (X2)	0.931	0.910
IS (X3)	0.895	0.859
LK (Y)	0.947	0.936

Source: data processed by researchers, 2020

Table 4.4 shows that each of the tested variables produces composite reliability and Cronbach alpha value > 0.70 to meet the reliability requirements. Based on the results of the evaluation of the

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fulfilment of convergent validity, discriminant validity and reliability evaluation, it can conclude that the research questionnaire with the Reconciliation Competency (KR) variable, Correction Testing (PK), SAPD Implementation (IS) and Financial Report Quality (LK) is valid and reliable. or reliably.

Testing Data Analysis Requirements (Inner Model Evaluation)

Table 4.5 Model fit and quality indices

	Value	Terms	Evaluation
Ave path coefficient (APC)	0,304 P<0,001	P<0,05	Accepted
Ave R ² (ARS)	0,629 P<0,001	P<0,05	Accepted
Ave Adj R ² (AARS)	0,620 P<0,001	P<0,05	Accepted
Ave Block VIF (AVIF)	1,993	Acc. if<=5, ideally <=3,3	Accepted
Ave Full Col-VIF (AFVIF)	1,869	Acc. if<=5, ideally <=3,3	Accepted
Tenenhaus GoF (GoF)	0,634	small >=0,1, medium >=0,25, large >=0,36	Accepted in the large category
Sympson's Paradox Ratio (SPR)	1,000	Acc. If>=0,7, ideally=1	Accepted
R ² contribution ratio (RSCR)	1,000	Acc. If>=0,9, ideally=1	Accepted
Statistical suppression ratio (SSR)	1,000	Acc. If>=0,7	Accepted
Nonlinear bivariate causality direction ratio (NLBCDR)	1,000	Acc. If>=0,7	Accepted

Source: data processed by researchers, 2020

The data table 4.5 shows that each of the criteria in the fit and quality indices model meets the requirements and is accepted as the result of testing the goodness of fit model so that the structural model is suitable for use.

Table 4.6 Results of the coefficient of determination

	R ²	Adjusted R ²
LK (Y)	0.629	0.620

Source: data processed by researchers, 2020

Based on table 4.6 it shows that the coefficient of determination (R-squared) is 0.629 or 0.63. The adjusted coefficient of determination (Adjusted R Square) is 0.620,

which means that the Reconciliation Competency, Correction Testing, RGAS Implementation can affect the Quality of Financial Statements by 63 %. At the same time, the rest is influenced by other variables not included in the study.

Table 4.7 Results of path coefficients and significance

Path	Line Coef	P Value	Hypothesis	Information
(X1)→(Y)	0,343	<0.001	H1	Accepted (Significant and positive)
(X2)→(Y)	0,293	<0.001	H2	Accepted (Significant and positive)
(X3)→(Y)	0,277	<0.001	H3	Accepted (Significant and positive)

Source: data processed by researchers, 2020

CONCLUSION

Based on the results of data analysis and research discussion, the following conclusions can be drawn:

1. Reconciliation competencies have a positive and significant effect on the Quality of the Regional Government Financial Statements of Nias Regency.
2. Correction Testing has a positive and significant effect on the Quality of the Regional Government Financial Statements of Nias Regency.
3. Implementation of the RGAS has a positive and significant effect on the Quality of the Regional Government Financial Statements of Nias Regency.

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