

Factors That Influence The Value Of Regional Government Financial Reporting Information In North Sumatra Province

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ABSTRACT

The North Sumatra Provincial Government has received an Unqualified Opinion (WTP) from the Supreme Audit Agency (BPK), but still found irregularities in financial management, weaknesses in the internal control system, and actions that do not comply with regulations. This study aims to determine the effect of the internal control system, the implementation of Government Accounting Standards (SAP), and regional asset management on the value of financial reporting information in the Regional Apparatus of North Sumatra Province. Quantitative methods were used with a purposive sampling technique resulting in 70 respondents. Data collection was carried out through questionnaires, and data analysis used multiple linear regression with the help of SPSS version 24. The results of the study indicate that the internal control system has a positive and significant effect on the value of financial reporting information, which means that effective internal control improves the quality of reporting information. The implementation of SAP also has a positive and significant effect, so that the consistent and correct application of accounting standards improves the quality of reporting. Regional asset management is proven to have a positive and significant effect on the value of reporting information, indicating that good asset management improves the accuracy and reliability of asset data in financial reports. Simultaneously, these three variables have a positive and significant effect on the value of regional financial reporting information. The findings underscore the importance of strengthening internal controls, enhancing SAP-based accounting capabilities, and integrated asset management to improve the quality of regional reporting information, even after receiving an unqualified opinion. Practical recommendations include improving internal procedures, training human resources, and strengthening oversight mechanisms.

Keywords: Internal Control System, Implementation of Government Accounting Standards, Asset Management, and Value of Financial Reporting Information of Local Governments.

BACKGROUND

Along with the development and implementation of good governance and public demands for transparency and accountability in carrying out government activities, the central and regional governments have encouraged the implementation of the information value of public financial reports. Information value is the ability of information to increase the knowledge and confidence of users in decision-making.

According to Resi (2022), the information value of government financial reporting is the ability of information to increase the knowledge and confidence of financial report users in decision-making and to demonstrate the accountability of the reporting entity's resources in presenting information. The information value of financial reports in government institutions can be defined as the ability to provide answers to higher authorities regarding the actions of government agency leaders towards the wider public within an organization (Triono and Dewi, 2020).

According to Zainuddin et al. (2020), the Information Value of Government Financial Statements is "the process of preparing financial reporting that aims to provide useful information to stakeholders in making business and economic decisions." The information value of local government financial reporting is the process of preparing financial reports that aims to provide useful information to stakeholders in making business and economic decisions.

In an effort to achieve transparency and information value in government financial reports as a means of accountability in government administration, both the central and regional governments submit accountability reports in the form of financial reports, as regulated by Law Number 17 of 2003 concerning State Finances. "State finances are all rights and obligations of the State that can be valued in money, as well as everything, including goods, that can be owned by the State related to the implementation of these rights and obligations." Furthermore, Law Number 23 of 2014 concerning regional government explains that one of the objectives of regional government is to increase the efficiency and effectiveness of regional government administration. The role of regional government is crucial in exploring and developing various regional potentials as sources of revenue, as this will significantly determine the success of the implementation of government duties, development, and community service in the region. (Surbakti, 2014)

Regional government financial reports are closely related to Government Accounting Standards (SAP). Financial reports must be prepared in accordance with the principles and regulations contained in applicable accounting standards. Therefore, the Regional Government Financial Report (LKPD) must refer to the established SAP. The SAP serves as a reference to determine whether the Regional Financial Report (LKPD)

has been prepared based on an adequate system and that the information contained complies with the SAP. The applied Government Accounting Standards (SAP) are based on Government Regulation No. 71 of 2010. The SAP is expressed in the form of a Government Accounting Standards Statement (PSAP), supplemented by an Introduction to Government Accounting Standards, and compiled in accordance with the Conceptual Framework for Government Accounting. The SAP must be used as a reference in preparing government financial reports, both for the central and regional governments.

In terms of regional financial management, local governments still face weaknesses and deficiencies in the information value of local government financial reports. Findings by the Supreme Audit Agency (BPK) over the past three years, 2019-2021, indicate an increase in opinions on local government financial reports throughout Indonesia. Law No. 15 of 2004 outlines four types of opinions issued by the BPK regarding financial report accountability: Unqualified Opinion (WTP), Qualified Opinion (WDP), Adverse Opinion (TW), and Disclaimer of Opinion (TMP).

From the results of the audit conducted by the BPK on the 2019-2021 North Sumatra Province LKPD, the BPK provided an opinion as shown in the following table:

Tabel 1. Opini Laporan Keuangan Pemerintah Daerah Tahun 2019-2022

Tahun Anggaran	Opini BPK
2019	WTP
2020	WTP
2021	WTP

Based on the Supreme Audit Agency's (BPK) findings regarding the audit report (LHP) for the audit of regional government financial reports (LKPD), the North Sumatra Provincial Government has consistently received an unqualified opinion (WTP) for the past three years. While the WTP statement is a professional assessment of the fairness of financial statement presentation, it does not guarantee that the financial statements are free from fraud or deceit. In the regional government financial report there is still data presented that is not in accordance with the actual situation (Relevant) and there are still many problems that have been found by the Audit Board of the Republic of Indonesia (BPK), several problems related to regional financial management, these problems include unexpected expenditures on eight activities for Handling the Covid-19 Pandemic Not in Accordance with Provisions, including overpayments for several procurements and irregularities in profits amounting to IDR 2.83 billion and expenditure on assistance for the transfer of business for making motorized rickshaw tubs amounting to IDR 668 million has not been completed and cannot be accounted for, Shortage of volume for 35 capital expenditure work packages in 4 Regional Apparatus Organizations (OPD)

amounting to IDR 9 billion, Management of School Operational Assistance (BOS) funds that are inadequate, including overpayment of BOS funds amounting to IDR 3.9 billion, accountability for BOS funds is not believed to be true amounting to IDR 1.57 billion and the whereabouts of BOS expenditure goods are not found amounting to IDR 334.03 million; (Source: <https://www.bpk.go.id>, 2021)

Based on the Audit Report (LHP), it can be stated that the financial reports produced by the North Sumatra Provincial Government still do not meet the required information value criteria, including relevance. Relevance is a crucial element in Regional Government Financial Reports, serving as a basis for decision-making, supported by the absence of documentation. Another phenomenon identified is weaknesses in the internal control system in reporting, including inaccurate recording and a report preparation process that does not comply with statutory provisions.

RESEARCH METHODS

This research was conducted in the Regional Apparatus Organizations (OPD) in North Sumatra Province, with 40 OPDs participating in the study. The research was conducted from March 2024 until completion. According to Sugiyono (2015:17), a population is the entirety of research objects, including humans, animals, and plants, with predetermined characteristics to be used as research data. The population in this study was all regional government officials tasked with preparing regional government financial reports in the OPDs of North Sumatra Province, consisting of accounting staff and Heads of Finance Subdivisions/Financial Administration Officers (PPK) at each OPD in North Sumatra Province.

A subset of the population, including a portion of the population selected from the population, is called a sample (Sekaran & Bougie, 2017). The sampling technique used in this study was purposive sampling, which is determined by considering certain criteria required by the researcher for the purposes and objectives of the research. The criteria used in this study were:

1. Heads of Finance Subdivisions/Financial Administration Officers (PPK) at the OPD Offices of North Sumatra Province.
2. Employees performing accounting functions at the Regional Apparatus Organization (OPD) Office of North Sumatra Province.

There are 40 Regional Apparatus Organization (OPD) offices in North Sumatra Province.

The research variables used in this study are independent variables (also called free variables), which are considered to be the cause of the dependent variable and are suspected to be the consequence (Ikhsan, Arfan et al., 2018:118). In this study, the independent variables are the Internal Control System, Implementation of Government Accounting Standards, and Regional Asset Management. The dependent variable in this study is the Value of Regional Government Financial Reporting Information.

The research method used is quantitative. Sugiyono (2015) defines this method as based on concrete data, consisting of numbers and measured using statistical calculation tools, to generate conclusions related to the research problem. The type of data used is primary data, as questionnaires are the source of data in this study. This was done to obtain information and research objectives. The data collection source was obtained through the research variable indicator scores from respondents' answers.

The data used in this study was primary data. Primary data is data obtained directly from the original source (without any intermediary media), including questionnaires distributed to relevant parties. A questionnaire is a data collection mechanism that involves creating a set of questions to be given to respondents for their answers. The questionnaire used a Likert scale, with four alternative answers provided to respondents: Strongly Agree (SS), Agree (S), Disagree (TS), and Strongly Disagree (STS).

The data analysis technique used in this study aims to assist decision-making. The collected data was then analyzed using SPSS testing tools to determine the research results. To measure test results more accurately, the data analysis technique utilized SPSS version 24 data processing software.

RESULTS AND DISCUSSION

North Sumatra Province is one of Indonesia's provinces, located in the northern part of the island of Sumatra. During the Dutch colonial era, North Sumatra was governed by a government called the Gouvernement van Sumatra, covering the entire island of Sumatra, led by a governor based in Medan. Then, in 1948, based on Law of the Republic of Indonesia No. 10 of 1948, Sumatra Province was divided into three distinct provinces: North Sumatra, Central Sumatra, and South Sumatra. North Sumatra Province itself is a merger of three administrative regions called residencies: the Aceh Residency, the East Sumatra Residency, and the Tapanuli Residency. (official website of the North Sumatra Communication and Information Service, accessed August 19, 2022).

A total of 80 questionnaires were distributed to 40 regional government agencies (OPD) in North Sumatra Province, but only 70 were processed because 10 were not returned by the researchers. The following table shows the distribution and return of questionnaires.

Tabel 2. Tingkat Penyebaran dan Pengembalian Kuesioner

Keterangan	Jumlah Kuesioner	Presentase
Kuesioner yang disebarkan	80	100%
Kuesioner yang tidak kembali	10	12,5%
Kuesioner yang dapat diolah	70	87,5%

Of the 80 questionnaires distributed in 40 OPDs of North Sumatra Province, 70 questionnaires (87.5%) were processed while 10 questionnaires (12.5%) were not returned. The research respondents consisted of Head of Finance Sub-Division and Accounting Staff; the composition by gender showed 32 men (45.7%) and 38 women (54.3%). The age distribution of respondents was 15 people (21.4%) aged 20–30 years, 27 people (38.6%) aged 31–40 years, 20 people (28.6%) aged 41–50 years, and 8 people (11.4%) aged over 50 years. In terms of the last education, the majority had a Bachelor's degree as many as 38 people (54.3%), followed by Master's degree 12 people (17.1%), D3 10 people (14.3%), and High School/Vocational High School 10 people (14.3%). The respondents' educational backgrounds were diverse: 20 (28.6%) had accounting degrees, 18 (25.7%) economics, 15 (21.4%) management, 15 (21.4%) other fields, and 2 (2.9%) law. Respondents' positions were evenly distributed: 35 (50%) Heads of Finance Sub-Division and 35 (50%) Accounting Staff. Regarding length of service, 20 (28.6%) respondents had 1–5 years, 36 (51.4%) 6–10 years, and 14 (20%) more than 10 years. These characteristics reflect the combination of experience, academic qualifications, and diverse professional backgrounds that support the process of preparing regional financial reports, with younger groups being more adaptable to technology, middle groups combining experience and energy, and senior employees bringing in-depth knowledge of procedures and policies.

A. Results of Descriptive Statistical Analysis

Descriptive statistical testing in this study describes data based on minimum, maximum, mean, and standard deviation values. The variables used in this study include the Value of Local Government Financial Reporting Information (Y), Internal Control System (X1), Implementation of Government Accounting Standards (X2), and

Regional Asset Management (X3). In this study, the data was processed using SPSS version 24.

Based on Table 4.4 regarding the results of the descriptive statistical testing, the study sample consisted of 70 respondents. Overall, all variables showed standard deviation values smaller than the mean, indicating relatively low data deviation and fairly even data distribution. For the Local Government Financial Reporting Information variable (Y), the 70 respondents obtained a minimum value of 22, a maximum value of 32, a mean of 27.03, and a standard deviation of 2.303. For the Internal Control System variable (X1), the 70 respondents obtained a minimum value of 20, a maximum value of 32, a mean of 27.54, and a standard deviation of 3.256. The variable of Implementation of Government Accounting Standards (X2) shows a minimum value of 23, a maximum value of 32, an average of 27.33 and a standard deviation of 3.143 from 70 respondents. Meanwhile, the variable of Regional Asset Management (X3) from 70 respondents has a minimum value of 23, a maximum value of 32, an average of 27.54 and a standard deviation of 2.231. These results support that the data of each variable does not deviate much from the average so it is worthy of further analysis.

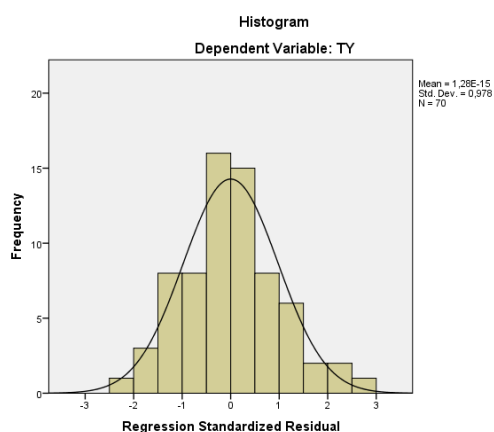
B. Data Quality Test Results

Validity testing was conducted to ensure that the research instrument (questionnaire) accurately measured the intended construct. With 70 respondents, validity testing was conducted by comparing the calculated r value to the r table for $df = n - 2 = 68$. At a 5% significance level, the r table value used was 0.2352. Primary data processing using SPSS (2024) revealed that all items in each variable had calculated r values greater than the r table, thus declaring them valid.

The variable "Local Government Financial Reporting Information Value" (Y) consists of eight items with calculated r values ranging from 0.410 to 0.680; all values are greater than the r table of 0.2352, thus declaring all items valid. The Internal Control System variable (X1) also consists of eight items with calculated r values between 0.707 and 0.815 (all > 0.2352), thus declaring all items valid. For the Government Accounting Standards Implementation variable (X2), the calculated r values for the eight items ranged from 0.638 to 0.793, all exceeding the r table of 0.2352; therefore, all X2 items were declared valid. Similarly, the Regional Asset Management variable (X3), with its eight items, obtained calculated r values between 0.433 and 0.663, all of which were greater than 0.2352, thus all X3 items were declared valid. In conclusion, all items in the

four variables met the validity criteria (calculated $r > r$ table), and the research instrument can be considered valid for use in further analysis.

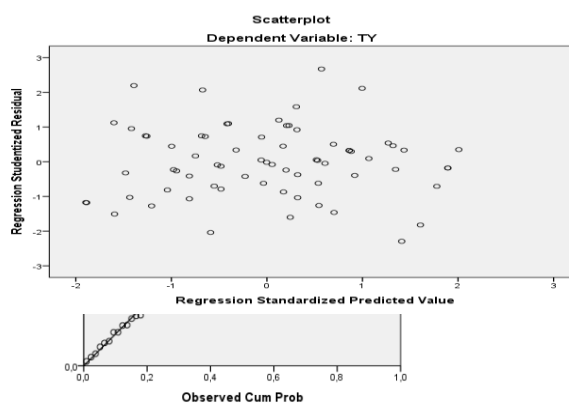
The classical assumption test is a series of tests conducted to verify whether the data meets the basic assumptions of a linear regression model. The function of the classical assumption test is to ensure that the linear regression model used in the analysis meets the basic assumptions necessary to produce valid and reliable estimates. This test is



essential to maintain the integrity of the regression results.

Gambar 1. Hasil Histogram Uji Normalitas
Gambar 2. Hasil Histogram Uji Normalitas

Normality testing is performed to determine whether the independent and dependent variables are normally distributed. The function of the normality test is to ensure that the data follows a normal distribution, which is a fundamental assumption in many statistical techniques, including linear regression. Normally distributed data contributes to the validity of the analysis results. This test uses the Kolmogorov-Smirnov test. The test criterion is that if the significance level is >0.05 , the data is considered normally distributed, and vice versa.



Gambar 1. Hasil Uji Scatterplot

The heteroscedasticity test was conducted to determine whether the regression model exhibits similar residual variances across observations. If the residual variances remain constant, it is called homoscedasticity, while if they differ, it is called heteroscedasticity. Given that cross-sectional data are typically susceptible to heteroscedasticity due to the variety of respondents, this test was conducted using the Glejser test, with the criterion of no heteroscedasticity being a significance value > 0.05 . Based on the data processing results (Table 4.2), all independent variables showed significance values greater than 0.05 (Internal Control System = 0.563; Implementation of Government Accounting Standards = 0.267; Regional Asset Management = 0.976). Thus, it can be concluded that there is no heteroscedasticity in the regression model used in this study. This is reinforced by the scatterplot results (Figure 4.3), which show points spread randomly and do not cluster at the top or bottom of the graph, thus supporting the conclusion that there is no heteroscedasticity.

C. Multiple Linear Regression Analysis Results

Multiple linear regression analysis was used to evaluate the linear relationship between the dependent variable, the Value of Local Government Financial Reporting Information (Y), and three independent variables: Internal Control System (X1), Implementation of Government Accounting Standards (X2), and Regional Asset Management (X3). Based on the SPSS output (Table 4.3), the following regression equation was obtained: $Y = 3.016 + 0.185X_1 + 0.197X_2 + 0.491X_3$. The constant value of 3.016 indicates the magnitude of Y if all three independent variables are zero. The regression coefficient of X1, 0.185, indicates that improving the Internal Control System will increase the Value of Local Government Financial Reporting Information by 0.185, assuming other variables remain constant. The coefficient of X2, 0.197, indicates a positive effect of the Implementation of Government Accounting Standards on Y, while the coefficient of X3, 0.491, indicates that Regional Asset Management makes the largest contribution to increasing Y compared to other variables.

D. Coefficient of Determination (R²) Results

The coefficient of determination (Adjusted R Square) in this regression model was 0.534, meaning the independent variables collectively explained 53.4% of the variance in the Information Value of Local Government Financial Reporting. The remaining 46.6% was explained by other factors not included in the research model. This R² value indicates the model's ability to adequately explain variation in the dependent variable, although there was still a substantial contribution from other external variables.

E. Partial Statistical Test Results (T-Test)

A t-test was conducted to determine the partial effect of each independent variable on the dependent variable. With a t-table value of 1.99656 at the 5% significance level ($df = 66$), the test results (Table 4.5) indicate that all three independent variables have a significant effect on the Information Value of Local Government Financial Reporting. The Internal Control System (X1) obtained a t-test of 2.881 with a significance level of $0.005 < 0.05$, indicating a significant positive effect. The Implementation of Government Accounting Standards (X2) obtained a t-test of 3.052 with a significance level of $0.003 < 0.05$, indicating a significant positive effect. The Regional Asset Management (X3) obtained a t-test of 5.423 with a significance level of $0.000 < 0.05$, indicating a significant positive effect. Therefore, the partial hypotheses for X1, X2, and X3 are accepted.

F. Results of Simultaneous Statistical Tests (F Test)

The F test is used to determine whether the independent variables simultaneously influence the dependent variable. Based on the ANOVA table (Table 4.6), the F-test value is 27.393 with a significance level of $0.000 < 0.05$; while the F-table for $df_1 = 3$ and $df_2 = 66$ is 2.74. Since $F\text{-test} > F\text{-table}$ and $\text{significance} < 0.05$, it can be concluded that the Internal Control System, Implementation of Government Accounting Standards, and Regional Asset Management simultaneously have a significant influence on the Informational Value of Regional Government Financial Reporting. Therefore, the joint hypothesis (H4) is accepted.

Tests show that the Internal Control System has a significant positive effect on the Informational Value of Regional Government Financial Reporting ($t = 2.881$; $p = 0.005$). Good internal controls help design procedures and systems to resolve organizational issues, minimize fraud, and improve the quality and accuracy of financial reporting information. Evaluation and follow-up of budget implementation provide important information regarding budget balance and allocation, ultimately enhancing the informational value of financial reporting. This finding aligns with research by Sally (2018), Luh Kandi (2019), and Sukarno (2023), but differs from several other studies that found a negative or no effect due to weak supervision or inadequate internal control implementation. Practically, the implementation of an appropriate internal control system is expected to improve the agency's ability to achieve its objectives and improve the quality of regional financial reporting information.

G. The Effect of the Implementation of Government Accounting Standards on the Informational Value of Regional Government Financial Reporting

Test results indicate that the Implementation of Government Accounting Standards has a significant positive effect on the Informational Value of Regional Government Financial Reporting ($t = 3.052$; $p = 0.003$). Consistent SAP implementation ensures uniformity in formats and presentation techniques, thereby reducing errors and increasing the comparability, relevance, and reliability of financial report information. This is reinforced by the competence of employees, most of whom have attended regional financial management/accounting training and understand Government Regulation No. 71 of 2010. This finding supports research by Rizky (2019), Endiyani et al. (2021), and Yanti (2020), although it contradicts several studies that found no effect due to reliance on a centralized system or low employee understanding of SAP. Overall, good SAP implementation will minimize misrepresentation and improve the quality of regional financial reporting information.

H. The Effect of Regional Asset Management on the Informational Value of Regional Government Financial Reporting

Tests show that Regional Asset Management has a significant positive effect on the Informational Value of Regional Government Financial Reporting ($t = 5.423$; $p = 0.000$). Good asset management—including planning, procurement, utilization, maintenance, inventory, valuation, and disposal—will produce accurate and complete asset data, thereby improving the quality of information in financial reports. The understanding and implementation of Minister of Home Affairs Regulation Number 17 of 2007 by regional officials also supports this finding. These results align with research by Astri et al. (2023), Redian (2021), and Muhammad (2022), but differ from several studies that found no impact due to suboptimal asset management practices. With orderly asset management, asset value information becomes more accurate and supports the preparation of transparent and accountable financial reports.

I. Joint Influence of Independent Variables on the Information Value of Regional Government Financial Reporting

Simultaneous analysis shows that the Internal Control System, Implementation of Government Accounting Standards, and Regional Asset Management jointly have a positive and significant effect on the Information Value of Regional Government Financial Reporting ($F = 27.393$; $p = 0.000$). This finding indicates that improving the quality of internal control, consistent implementation of SAP, and orderly management of regional assets will collectively improve the quality and value of the information presented in regional government financial reports. The combination of these three factors

complements each other: internal control ensures process reliability, SAP provides presentation standards, and asset management ensures the accuracy of asset recording — thus together strengthening the transparency and accountability of regional financial reports.

CONCLUSION

This study was conducted with the aim of determining the factors that influence the value of local government financial reporting information in North Sumatra Province. Based on the results of the study that have been described in the previous discussion, the conclusion of this study is that the internal control system has a significant positive effect on the value of local government financial reporting information. This means that a good internal control system will minimize the occurrence of conditions in the preparation of financial reports so that it can have a positive impact in terms of improving local government financial reporting information. The application of government accounting standards has a significant positive effect on the value of local government financial reporting information. This means that the application of good government accounting standards will have a positive impact in terms of increasing the value of local government financial reporting information in accordance with laws and regulations. Regional asset management has a significant positive effect on the value of local government financial reporting information. This means that good regional asset management will increase the value of local government financial reporting information to be better and more transparent, and the Internal Control System, Application of Government Accounting Standards, and Regional Asset Management together have a positive and significant effect on the value of local government financial reporting information. The meaning is that the Internal Control System, Implementation of Government Accounting Standards, and good Regional Asset Management will increase the value of regional government financial reporting information. Based on findings and discussions.

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