THE INFLUENCE OF THE QUALITY OF FINANCIAL STATEMENTS ON PERFORMANCE ACCOUNTABILITY IN GOVERNMENT AGENCY IN THE PROVINCE REGIONAL REVENUE AGENCY SOUTH SULAWESI

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Abstract: The purpose of this study was to determine the effect of the quality of financial reports on performance accountability in government agencies in the Regional Revenue Agency of South Sulawesi Province. This sample was taken from the Office of Regional Revenue of South Sulawesi Province. The type of data used in this study is quantitative data obtained from questionnaires distributed and related to the problem under study. Data collection was carried out by observation and distributing questionnaires. In this study the data sources used in data collection include primary data and secondary data. The research instrument used in this study used a Likert scale. Based on the results of data research using statistical calculations through the application of the Statistical Package for the Social Science (SPSS) version 25 regarding the Effect of Quality Financial Reports on Performance Accountability in Government agencies in the Regional Revenue Sector of South Sulawesi Province which has been discussed in the previous chapter, the authors draw important conclusions namely the quality of financial reports (X) significantly affects the performance accountability of government agencies (Y) at the Regional Revenue Agency of South Sulawesi Province, this indicates that Ho (Nil hypothesis) has no rejected effect and Ha (Alternative Hypothesis) has an accepted effect.
Keywords: Financial Reports, Performance Accountability

INTRODUCTION

The preparation of financial statements is necessary to provide relevant information about the financial position of an entity in an accounting period, so that financial statements become a useful tool to assist management in the decision-making process. The preparation of financial statements is an obligation for all companies and government agencies that must be carried out to account for their financial activities to users of these financial statements. Financial statements should be prepared based on applicable guidelines and take into account the principles of financial reporting. Although Indonesia has made much progress in the management and accountability of state finances, there are still many irregularities. This can be seen from the perception of corruption index where Indonesia is still ranked 107th out of countries in Asia. Therefore, there must be a joint step to increase the accountability of state finances in Indonesia in order to realize the welfare of the people (Hadi, 2014). An important component for creating accountability

for agencies is the preparation of public sector financial reports, because the preparation of appropriate reports is a form. Of the need for transparency which is a requirement for the creation of accountable financial reports (Pratiwi, 2022). Regional governments are required to make accountability for the realization of regional revenue and expenditure budgets in the form of regional government financial reports. Financial statement performance analysis is basically a performance analysis that can be carried out on various kinds of information presented in regional financial reports.

The obligation of the agency is to manage finances and be responsible for the use of finances in accordance with their duties, principals, and functions. Based on the strategic planning that has been determined, because transparent and accountable financial reports are a form of accountable regional financial management. The use of financial statements needs to analyze the financial statements to find out the financial activities, investments, and operational activities of a company. Therefore, it can be understood that the quality of financial reports has a relationship with performance accountability. There are various tools designed to help users analyze financial statements. There are five tools that can be used to analyze financial statements, namely, comparative financial statement analysis (Kasmir, 2018). According to Pamungkas (2012) Performance accountability of Government Agencies is the embodiment of the obligation of a government agency to account for the success and failure of the implementation of the organization's mission in achieving the goals and objectives that have been set through a periodic accountability system. Accountability according to Rusdiana & Nasihudin (2018) is the responsibility of individuals or groups who are given the mandate to carry out certain tasks, both vertically and horizontally. In addition, accountability according to Government Regulation No. 71 of 2010 explains that being responsible for the management of resources and the implementation of policies entrusted to reporting entities in achieving the goals that have been set periodically. Meanwhile, according to Riadi's performance in (Hartati et al., 2022) is the success of individuals or groups in realizing predetermined strategic goals with the expected behavior. The purpose of accountability for the performance of government agencies is to encourage the creation of accountability for the performance of government agencies as one of the prerequisites for achieving good and reliable governance. Meanwhile, the target of accountability for the performance of government agencies in Presidential Instruction No. 7 of 1999: (1) make government agencies accountable so that they can operate efficiently, effectively and responsively to the aspirations of the people and their environment; (2) the realization of transparency of government agencies; (3) the realization of community participation in the implementation of national development; and (4) maintaining public trust in the government.The Regional Revenue Agency of South Sulawesi Province, often experiences obstacles in managing regional revenues, namely the loss of several types of income sources that have been received by the South Sulawesi Provincial government, both those that are managed directly, and those received from the central government as tax proceeds, as a result of the enactment of Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies. There is still limited use of

Information technology in the system and mechanism for managing regional revenues, facilities and infrastructure for regional revenue collection services. The not yet optimal management of regionally owned assets that can contribute to regional original income so that it has an impact on a decrease in regional income, this of course has an impact on the accountability of regional government performance.

There are several studies that have been conducted previously regarding the quality of financial reports on performance accountability, including those conducted by Ridzal (2020), Wiguna et al., (2021), Murdikah & Ali (2020), Sakti (2018), Fitriyani & Herawati (2019), Aisha (2018), and Marlena (2018) which shows that the quality of financial reports has a positive and significant effect on performance accountability. The previous research has similarities with this research on the variables of financial report quality and performance accountability. In addition, the difference lies in the number of variables, namely in this study it only consisted of one variable x and one variable y, while several other previous studies consisted of three to four variables. In addition, there are differences in the object of research, namely there is no research that examines the quality of financial reports on performance accountabilityRegional Revenue Agency of South Sulawesi Province. Therefore, the research novelty in this study is to complement previous studies on the effect ofquality of financial reports on performance accountability.

The diversity of the results of previous studies so that further research is needed related to financial performance accountability in government agencies, especially in the South Sulawesi Regional Revenue Agency.The Regional Revenue Agency as the Regional Revenue Work Unit (SKPD) of the South Sulawesi Provincial Government which is given the authority to carry out tasks in the revenue sector, as regulated in Law Number 32 of 2004 concerning Regional Government, where local governments have the right to manage regional revenues, among others , collect regional taxes, regional retributions, obtain profit sharing from the management of natural resources and other resources in the region, obtain legitimate sources of income to finance government, development and community activities. Based on this explanation, this study aims to determine the influence of the quality of financial reports on performance accountability.

METHODS

This type of research uses a quantitative research type with a descriptive method, which is a study that assesses and reveals problems regarding what they are in accordance with the reality in the field. Yusuf (2014) quantitative descriptive research is a research that aims to systematically, factually, and accurately describe the facts and characteristics of a particular population, or try to describe the phenomenon in detail.

The research time is from April to June 2022. This research was conducted at the Regional Revenue Agency of South Sulawesi Province, which is located at Jalan AP Pettarani No. 1 Makassar City, South Sulawesi Province.

Types of data according to Pakpahan, et al., (2021) consists of two, namely qualitative data and quantitative data. The type of data in this study is the type of

quantitative data in the form of numbers from the acquisition of variable measurements using a questionnaire (questionnaire). Furthermore, Pakpahan, et al., (2021) argued that data sources are divided into two parts, namely primary data sources and secondary data sources. The sources of data in this study are as follows: (1) primary data, namely data obtained directly from informants related to the research carried out and also in the form of answers to questionnaires given to staff of Bapenda South Sulawesi Province; and (2) secondary data, namely supporting data collected from primary data obtained from the literature and documents studied, such as documents regarding the financial funds studied, and obtained from the relevant government institutions.

Population according to Sugiyono (2018) is a generalization area which consists of objects and subjects that have certain qualities and characteristics that the researcher determines to study and then draws conclusions. The population in this study is the staff of the Bapenda of South Sulawesi with the total population or staff in the Bapenda of South Sulawesi Province as many as 95 people with five work units. Sample according to Sugiyono (2018) is part of the population, meaning that the number and characteristics in the sample are part of the population that is the object of research. The sampling technique used in this study is a saturated sample/census, namely the sampling technique used, by making all the population the research sample (Alfianika, 2018). Therefore, the sample in this study was 95 samples.

Data collection method according to Hamdi (2014) is a special method used by researchers in digging up data and facts needed in research. The data collection method in this study used a questionnaire and documentation. Questionnaire according to Hamdi (2014) is a data collection tool used by circulating a form containing several questions to several subjects (respondents) to obtain written responses. While the documentation according to Riyanto & Hatmawan (2018) is data collected or collected from past events which can be in the form of statements, pictures or videos and biographies.

RESULTS AND DISCUSSION

The influence of the quality of financial reports on the performance accountability of government agencies at the Regional Revenue Agency of South Sulawesi Province using a table with a questionnaire received by 95 respondents as follows:

Description of Financial Statement Quality Variable (X)

The quality of financial reports is assessed based on 9 questions posed to respondents which we can see in the following table:

Table 1. Financial Statement Quality Variable (X)

Statement	SS		S		N		TS		STS	
	∑	%	∑	%	∑	%	∑	%	∑	%
P1	24	25	71	75	0	0	0	0	0	0
P2	0	0	95	100	0	0	0	0	0	0
P3	12	13	59	62	24	25	0	0	0	0
P4	26	27	69	73	0	0	0	0	0	0
P5	60	63	35	37	0	0	0	0	0	0
P6	69	73	26	27	0	0	0	0	0	0
P7	48	51	47	49	0	0	0	0	0	0
P8	24	25	71	75	0	0	0	0	0	0
P9	0	0	95	100	0	0	0	0	0	0
P10	12	13	59	62	24	25	0	0	0	0
P11	35	37	60	63	0	0	0	0	0	0

Source: Data processing with SPSS (2022)

The financial statements prepared by BAPENDA are presented on time, it is known that 24 or 25% of respondents strongly agree, and as many as 71 or 75% of respondents who agree. Furthermore, the second statement regarding the financial statements presented honestly 95 respondents or 100% agreed, the financial statements made by BAPENDA in accordance with the targets to be measured as many as 12 or 13% stated strongly agree and as many as 59 or 62% agreed and there were 24 or 25 % stated neutral BAPENDA's financial statements were presented in full, including all accounting information, 26 or 27% strongly agreed and 69 or 73% agreed. The presentation of BAPENDA's financial statements is directed at general needs and does not favor the needs of certain parties. 60 or 63% stated strongly agree while 35 or 37% agreed. The BAPENDA financial statements produced can assist in estimating financial-related activities in the next period, as many as 69 or 73% of respondents strongly agree, 26 or 27% of respondents agree, BAPENDA financial statements produced provide information to evaluate past or present events, there are 48 or 51% of respondents who strongly agree and there are 47 or 49% who say agree. BAPENDA's financial statements can be compared with the financial statements of the previous period, there are 24 or 25% of respondents strongly agree and 71 or 75% of respondents agree. BAPENDA financial reports can assist in decision making, there are 95 or 100% of respondents stated strongly agree The information presented in BAPENDA's financial statements is used to improve performance accountability. 12 or 13% of respondents stated strongly agree while 59 or 62% of respondents who agreed and there were 24 or 25% of respondents who stated neutral. The information presented in the financial statements can be easily understood by users, there are 35 or 37% of respondents who strongly agree and there are 60 or 63% of respondents who agree. 12 or 13% of respondents stated strongly agree while 59 or 62% of respondents who agreed and there were 24 or 25% of respondents who stated neutral.

The information presented in the financial statements can be easily understood by users, there are 35 or 37% of respondents who strongly agree and there are 60 or 63% of respondents who agree. 12 or 13% of respondents stated strongly agree while 59 or 62% of respondents who agreed and there were 24 or 25% of respondents who stated neutral. The information presented in the financial statements can be easily understood by users, there are 35 or 37% of respondents who strongly agree and there are 60 or 63% of respondents who agree.

Based on the data on the quality of the financial statements above, we can conclude that to make quality financial reports, if it has been tested for its veracity, accountability and easy to understand for those who will use it. Quality financial reports prove that there is an increase in the accountability of the agency's performance. Financial statements must use accounting information so that we can compare with financial statements in the previous year and the current period. The preparation of financial reports is expected to assist in making decisions by these government agencies.

Description of Government Agencies Performance Accountability Variable (Y)
The performance accountability variable can be measured by giving 9 questions to the respondents. The results are stated in a descriptive analysis of the responses from each respondent as follows:

Table 2. Government Agency Performance Accountability Variable (Y)

Statement	SS $\sum$	%	$\sum$	S %	N $\sum$	%	$\sum$	TS %	STS $\sum$	%
P1	38	40	45	47	12	13	0	0	0	0
P2	69	73	26	27	0	0	0	0	0	0
P3	48	51	47	49	0	0	0	0	0	0
P4	24	25	71	75	0	0	0	0	0	0
P5	0	0	95	100	0	0	0	0	0	0
P6	12	13	59	62	24	25	0	0	0	0
P7	26	27	69	73	0	0	0	0	0	0
P8	60	63	35	37	0	0	0	0	0	0
P9	35	37	60	63	0	0	0	0	0	0

Source: Data processing with SPSS (2022)

Performance indicators need to be set for each activity or program, there are 24 or 25% of respondents who strongly agree and there are 71 or 75% of respondents who agree. Conduct financial analysis of each activity or program after it is completed. There are 95 or 100% of respondents who agree. Make reports to their superiors for every activity or program that has been carried out, there are 12 or 13% of respondents who strongly agree and there are 59 or 62% of respondents who agree and there are also 24 or 25% of respondents who stated neutral, Checked the course of the program, there were

26 or 27% of respondents who stated strongly agree and there were 69 or 73% of respondents who agreed.

Based on the statement about the performance accountability of government agencies, we can conclude that basically the government's performance has indicators for its own assessment on the grounds that it can produce better government financial reports, and it is hoped that all agreed work programs can be realized properly so that we can see the success of the agency. government in realizing all its work programs. And if this happens we can conclude that the accountability of the agency's performance is good.

Validity test

The management of the validity test is carried out on all questions asked on each variable contained in the questionnaire. The use of the validity test is intended to determine the extent to which all the questions asked in the questionnaire can form the concept that has been compiled and can represent the variable if the r count of the statement is greater than the value of r table . Correlation must have a one-way value that is positively correlated. The direction of the positive correlation indicates that r bt (the value of the correlation coefficient used to measure validity) must have a value greater than the value of r table.

The value of r table for this research population is 95 respondents with a 95% confidence level or a significance level of 5% and n = 95 is 0.202. So if r count is less than 0.202 then the statement is considered invalid.

Financial Statement Quality Validity (X)

The results of the validity testing that have been carried out from the 11 items asked questions obtained the following results:

Table 3. Results of Testing the Validity of Variable X

Question Items	r count	r table	Status
1	0.724	0.202	Valid
2	0.336*	0.202	Valid
3	0.640	0.202	Valid
4	0.244	0.202	Valid
5	0.351	0.202	Valid
6	0.341	0.202	Valid
7	0.653	0.202	Valid
8	0.724	0.202	Valid
9	0.212	0.202	Valid
10	0.640	0.202	Valid
11	0.351	0.202	Valid

Source: Data processing with SPSS (2022)

In accordance with the results of the validity test that has been carried out with 11 question items for the financial report quality variable (X), the results show that the 11

question items have been declared valid with the value of r arithmetic r table or r count greater than 0.202.

Government Agency Performance Accountability Validity (Y)

Based on the results of testing the validity of each question item on variable Y, namely the performance accountability of Government agencies as follows:

Table 4. Results of Testing the Validity of Variable Y

Question Items	r count	r table	Status
1	0.295	0.202	Valid
2	0.293	0.202	Valid
3	0.782	0.202	Valid
4	0.828	0.202	Valid
5	0.295	0.202	Valid
6	0.299	0.202	Valid
7	0.293	0.202	Valid
8	0.502	0.202	Valid
9	0.502	0.202	Valid

Source: Data processing with SPSS (2022)

In accordance with the validity testing carried out on the Y variable with 9 question items on the government agency performance accountability variable (Y), the results of each statement item are declared valid because r count r table where the value of r count is greater than 0.202. As for each question item on each variable, both X and Y variables that have been tested have been declared valid.

Reliability Test

Reliability testing is a test carried out by correlating odd scores and even scores. The results of the reliability test explain that the measuring instrument used in this study is reliable if the value of Cronbach's alpha item of the alpha value is reliable, if the value of Cronbach's alpha item of the alpha value is said to be unreliable. For reliability results less than 0.6 indicates less good, for a value of 0.7 is acceptable and 0.8 indicates good. From the data processing program that has been carried out, the results obtained in reliability testing can be seen in the following table:

Table 5. Reliability test results

Variable	Cronbach's Alpha	r table	Status
X	0.108	0.7	Reliable
Y	2,903	0.7	Reliable

Source: Data processing with SPSS (2022)

Based on the results of the reliability test, the Cronbach Alpha value of each variable is

greater than the value of the correlation coefficient (r table), therefore each question item from each variable can be declared reliable. In accordance with the results of validity and reliability testing, it can be stated that several question items that pass the validity and reliability tests are valid and reliable data. The valid and reliable data can only be used as data to be processed for analysis in the next step.

Simple Linear Regression Analysis

Simple linear regression analysis is used to determine whether there is a relationship or influence between more than one variable and the dependent variable. As for knowing the simple linear regression test, we will use the SPSS 25 application with the following results:

Table 6. Table of Regression Test Results

Coefficientsa

	Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	27,924	2,089		13,369	.000
	Financial Report Quality	.235	.045	.479	5.260	.000

Source: Data processing with SPSS (2022)

From the results of the regression data above, it is explained that the regression coefficient value of the quality of financial reports (X) on the performance accountability of government agencies (Y) is 0.235 (23.5%), this shows that the quality of financial reports (X) has a relationship with performance accountability. government agencies (Y) which is 23.5%, meaning that if there is an increase in the quality of financial reports (X) by 100%, it will increase the accountability of the performance of government agencies (Y) by 23.5%, and vice versa if there is a decrease in the quality of financial reports (X) by 100%, it can reduce the performance accountability of government agencies (Y) by 23.5%. So the quality of financial reports has a partially positive relationship to the performance accountability of government agencies.

Hypothesis testing

To answer the problem, namely how the influence of the quality of financial reports (X) on the performance accountability of government agencies (Y), the results are tested using the t-test, as we can see in the table below:

Table 7. Hypothesis Test Results

Coefficientsa

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	27,924	2,089		13,369	.000

Source: Data processing with SPSS (2022)

The results of the hypothesis test show that the calculated t value for the financial report quality variable (X) is 5.260 while the value obtained from the t table with a real level (α) of 0.05 (5%) and df = nk-1 (95-1 -1) = 93 is 1.986. So it can be concluded that Ho is rejected and Ha is accepted because t count 5,260 > t table 1,986. As for the results of individual hypothesis testing for the financial report quality variable (X) shows that these variables significantly affect the performance accountability of government agencies (Y). We can see this by accepting Ha and rejecting Ho and the significance value of X 0.000 is smaller than 0.05, therefore we can conclude that the quality of financial reports significantly affects the accountability of government agencies' performance.

Coefficient of Determination

This test is conducted to determine the proportion or percentage of the total variation in the dependent variable which is explained by the independent variable . If the analysis tool used is simple regression, then we will use the R Square value. If the analysis tool we use is multiple regression, we will use the Adjusted R Square value. Where R Square can be seen in the following table:

Table 8. Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	. Error of the Estimate
1	.479a	.229	.221	.68213

Source: Data processing with SPSS (2022)

Based on the table above, we get an R Square value of 0.229 or 22.9%. This shows that 22.9% of the accountability variable The performance of government agencies is influenced by the variable quality of financial statements (X) while the remaining 77.1% is influenced by other factors not discussed in this study, one of which is performance-based budgeting.

Discussion

From the results of the description analysis that has been carried out on each answer that has been put forward by the respondents to each question that has been asked related to the financial report quality variable (X) in this study, it shows that the respondents tend to give answers to numbers 4.5 and 3. The questions asked to the respondents can be seen in the questions on the financial statements made by BAPENDA that are presented on time and the questions on BAPENDA's financial statements can be compared with the financial statements of the previous period, we see that the average respondent answered in points 5 and 4 as many as 71 respondents or 75% agree with the reasons that the financial statements that have been produced can help in any correct decision making.

The results of the analysis of the description of respondents' answers to the question of accountability for the performance of government agencies in this study

indicate that from the results of the tabulation of scores or answers, we can see that respondents tend to give answers to the performance accountability variable of government agencies (Y) which is also at a score or value of 5 and 4. Of the 9 questions stated strongly agree and gave a score of five. The results of the hypothesis test indicate that the quality of financial statements (X) significantly affects the accountability of the performance of government agencies (Y) at the Regional Revenue Agency of South Sulawesi Province, this indicates that Ho (Nil Hypothesis) has no effect of being rejected and Ha (Alternative Hypothesis) has an accepted effect. . Therefore, it can be stated that the quality of financial reports has a positive and significant effect on the accountability of asked the second question, namely the clarity of the budget targets of a program must be understood by the leadership of 69 respondents or the equivalent of 73% stating strongly agree and give will 5. Based on the results of research that has been done shows that the quality of financial reports (X) can affect the performance accountability of government agencies (Y) at the Regional Revenue Agency of South Sulawesi Province.As for the results of the partial hypothesis testing, it is known that t count is smaller than t table, so we can conclude that the quality of financial reports (X) significantly affects the performance accountability of government agencies (Y).

The results of this study indicate that the creation of accountability for the performance of government agencies is a very important thing to consider in carrying out state administration activities in order to get better results. In this case the form of accountability for government performance is one of them by making financial reports that are in accordance with what is expected or in other words quality.Whereas in order to compile and present the financial statements of the central government in accordance with accounting principles in the application of Government Accounting Standards as regulated in Government Regulation Number 71 of 2010 concerning Government Accounting Standards, Minister of Finance Regulation Number 215/PMK.OS/2013 concerning Accounting Journals has been stipulated Government to the Central Government.

Financial reports can be said to be of high quality if the financial statements can meet the relevant, reliable, and comparable elements and can be understood. Regional financial reports are also said to be good if the financial statements have received an unqualified opinion (WTP) from the Financial Audit Agency (BPK) agency. The implementation of government financial accounting standards (SAP) is expected to provide a better quality of government financial reports. Making quality financial reports is one of the things that must be fulfilled by local governments to support a superior governance system because financial reports will be used as a decision-making tool in every government management activity.

CONCLUSION

From the results of the discussion that has been described, it can be stated that of the eleven statements submitted to the respondents, it can be seen that the questions on the financial statements made by BAPENDA are presented on time and the questions on BAPENDA's financial statements can be compared with the financial statements of the

previous period. the average respondents answered in points 5 and 4 as many as 71 respondents or 75% agreed with the reason that the financial statements that have been produced can help in every correct decision making. The results of the analysis of the description of respondents' answers to the question of accountability for the performance of government agencies in this study indicate that from the results of the tabulation of scores or answers, we can see that respondents tend to give answers to the performance accountability variable of government agencies (Y) also in scores or values of 5 and 4. Of the 9 questions asked, the second question is the clarity of the budget targets of a program must be understood by the leadership of 69 respondents or equivalent. 73% the performance of government agencies at the Regional Revenue Agency of South Sulawesi Province. As for creating accountability for the performance of government agencies, it is a prerequisite in implementing good governance, as well as being one of the government's accountability tools in presenting quality financial reports.

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