

THE EFFECT OF UNDERSTANDING GOVERNMENT ACCOUNTING STANDARDS AND INTERNAL CONTROL SYSTEMS ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORTS AT THE TANJUNG GUSTA VILLAGE OFFICE

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ABSTRACT

This study aims to determine: the effect of understanding Government Accounting Standards, and Internal Control Systems on the Quality of Local Government Financial Reports at the Tanjung Gusta Village Office. The data collection method in this study used a questionnaire. The number of samples in this study were 30 respondents who were involved in making financial statements with non probability sampling technique. The technique used is data analysis test, classical assumption test, hypothesis test. The results showed that: (1) Understanding of Government Accounting Standards had no effect on the Quality of Local Government Financial Reports in Tanjung Gusta Village, as evidenced by $r_{arithmetic} < r_{table}$ ($1.717 < 2.048$). (2) The Internal Control System has no effect on the Quality of the Financial Reports of the Tanjung Gusta Village Government, as evidenced by $r_{count} > r_{table}$ ($1,593 < 2,048$).

Keywords: Understanding of Government Accounting Standards, Internal Control System, Quality of Financial Reports

INTRODUCTION

Understanding Government Accounting Standards is also related to the quality of financial statements. Government regulation No. 71 of 2010 contains requirements regarding government accounting standards that can be used to realize a government that has transparent and accountable financial statements. accountable. If it is not in accordance with the legislation, there will be various losses such as regional losses, potential regional losses, shortages of regional revenue, and weaknesses in regional administration. regional revenue, and weaknesses in regional administration.

Many cases that occur in government offices, especially in the Tanjung Gusta village office. That the staff who are in the finance department are still not in accordance with the expertise and education in finance. education in the field of finance. And in fact there are still areas that have not complied with government regulations and have caused various losses. The financial statements of the Tanjung Gusta village government are managed through the application. Village Financial System (SISKEUDES). The Siskeudes application is an application developed by the Financial and Development Supervisory Agency (BPKP) to improve the quality of village financial governance. in order to improve the quality of village financial governance (Rangkuty, et al., 2020). Lack of village government officials' understanding of PP No. 71/2010, namely Village financial management guidelines make efforts to overcome difficulties in preparing in preparing financial reports. And the incompatibility of the educational background of educational background of staff who manage and compile financial reports at the Tanjung Gusta village office. Tanjung Gusta as happened in the Tanjung Gusta village office that the financial staff was not in accordance with their expertise and education so that the financial staff are not in accordance with their expertise and education so that the tanjunggusta village financial report only presents the Budget Realization Report (LRA). So the financial information of the Tanjung Gusta village government is not in accordance with PP No. 71 of 2010. with PP No. 71 of 2010.

METHODS

Research Approach

The type of research conducted in this study is research causal associative research with quantitative techniques. According to Sugiyono (2016), research causal associative research is research that aims to determine the relationship between two or more variables. With this research, it will be able to build a theory that serves to explain, predict and control a symptom. Causal relationship is a relationship that is cause-and-effect, one variable (independent) affects the other variable (dependent). Associative research uses quantitative or statistical analysis techniques.

Quantitative research is one type of research whose specifications are systematic, planned, and structured. is systematic, planned, and clearly structured from the beginning to the design of the research. making its research design. Another definition states quantitative research is research that demands the use of numbers, starting from data data collection, interpretation of the data, and the appearance of the results. results. Similarly, the conclusion stage of the research will be better if it is accompanied by pictures, tables, graphs, or other displays. accompanied by pictures, tables, graphs, or other displays.

Location and Time of Research

This research was conducted at the Tanjung Gusta Village office which involved the object of the research. The object of this research is the financial management mechanism of Tanjung Gusta Village. While the subject of the research is the Village Government Apparatus Tanjung Gusta Village Government Apparatus which amounted to 30 people. This research began in December 2021

Population and Research Sample

Population

Sugiyono (2014) explains that population is a generalization area consisting of objects or subjects that have certain qualities and characteristics that are applied by researchers to be studied and then drawn. characteristics applied by researchers to study and then draw conclusion. The population in this study were the Village Government Apparatus Tanjung Gusta Village Government Apparatus which amounted to 30 people. In this study, the target population selected with populative sampling technique or the entire population is used as the target population. target. Based on this technique, the target population in this study is the entire Tanjung Gusta Village Government Apparatus, totaling 30 people. is the entire Tanjung Gusta Village Government Apparatus totaling 30 people.

Sample

The sample is part of the population that will be taken for research and the results of the research are used as a representation of the results of the research. The results of the research are used as a representation of the population as a whole. Thus, the sample can be stated as part of the population taken with certain techniques or methods to be studied and generalized to the population (Suryani and Hendray). to the population (Suryani and Hendrayadi, 2015). In this study, the technique used to determine the sample is nonprobability sampling technique, with a sample method based on convenience sampling. (convenience sampling).

Data Collection Technique

The data collection technique in this study was to use questionnaire. The questionnaire is a data collection technique that is done by by giving a set of questions or written statements to respondents to answer (Sugiyono: 2014). to answer (Sugiyono: 2014). The questionnaire was distributed in the form of a written statement statements regarding the Quality of Financial Statements, Understanding Government Accounting Standards and Internal

Control Systems. Government Accounting Standards and Internal Control System. Each variable has number of statements that differ from one another. The questionnaire was accompanied with a letter of permission to conduct research at the agency. After 1 week the questionnaire will be taken back by the researcher. The time required by respondents to fill out the questionnaire is 5 to 7 minutes.

RESULTS AND DISCUSSION

History Of Tanjung Gusta

That based on Law Number 6 of 2014 concerning Villages and its derivatives in the form of Ministerial Regulations and Regulations that the Village is a legal community unit that has territorial boundaries that is authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, village origin rights and traditional rights that are recognized and respected in the system of Government of the Unitary State of the Republic of Indonesia.

During the Dutch colonial era, the name of Tanjung Gusta Village was originally was Kampung Manggusta. It was named Kampung Manggusta by the Dutch because of the abundance of mangosteen trees around the village. Dutch people because of the many mangosteen trees around the area. The area. After Indonesia proclaimed its independence, then the name of Kampung Manggusta was changed to Tanjung Gusta Village by the current local community. local community at this time. Then in 1953, a village head was elected. named Mr. Yahya Somet Surbakti.

Effect of Understanding Government Accounting Standards and System

Variable Understanding of Government Accounting Standards and Internal Control System Internal Control System simultaneously affects the Quality of Financial Statements, seen from the value of $f_{count} > f_{tabel}$ ($47.476 > 4.21$) and a significant value of $0.000 < 0.05$. This shows that if the two independent variables (understanding of government accounting standards understanding of government accounting standards and the internal control system are jointly run can affect audit quality. Judging from the value of R^2 (Coefficient of Determination) the magnitude of the influence of the independent variables together on the (quality of financial statements) is 33.3%, which means that there are still the remaining 66.7% is explained by other factors that are not included in this research model, for example the variable utilization of computer information systems, training, and quality of financial statements. model of this study, for example the variable utilization of computer information systems, training, work experience, and human resource competencies.

CONCLUSION

1. Understanding Government Accounting Standards (SAP) has no effect on on the Quality of Financial Statements. Because employees or financial apparatus financial apparatus lack understanding of government accounting standards, the the quality of the resulting financial statements is not good.
2. The Internal Control System (SPI) has no effect on the Quality of Financial Statements. Financial Statements. A good Internal Control System does not necessarily will improve the quality of local government financial reports Tanjung Gusta.
3. Understanding Government Accounting Standards (SAP) and Internal Control System Internal Control System simultaneously affect the Quality of Financial Statements of Tanjung Gusta Village.

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