The Application of Government Accounting Standards and Quality of Financial Reports on the Accountability Financial Performance

Indra[1], Mutiara Adinda Febrian[2], Septia Amelia Putri[3]
[123]STIE Pembangunan Tanjungpinang, Indonesia
Correspondent: indratan56@gmail.com[1]

ABSTRACT: This research aims to see the effect of implementing Government Accounting Standards and the Quality of Financial Reports on the Accountability of Financial Peformance of the Tanjungpinang City Government. The population in the study was 99 respondents and a research sample of 50 respondents was obtained using the slovin formula with a tolerance level of 10%.The research method used is a quantitative research method. The type of data used is primary data, the data collection technique uses a questionnaire with a likert scale, and the data is processed using the JASP statistical application version 0.17.2.1. The results of the analysis show that all variables have partial or simultaneous influence, seen from all variables, the calculated t is greater than the t table, and the calculated f is greater than the f table, with an overall influence of 74,5% and the remaining 25,5% is influenced bye other variables outside this research.

Keywords: Government Accounting Standards, Quality of Financial Statements, Financial Performance Accountability

INTRODUCTION

Financial reports must accurately depict the state and performance of the firm, in this case the Regional Apparatus Organization (OPD), and information must be helpful for evaluating both the present and the future. The clearer the image painted by financial data, the more successful the business will be, the closer truth according to Ernawati, 2019 in (Ismunawan & Septyani, 2020) .

(Ridzal, 2020) indicates that the quality of a financial report will indicate how well or poorly an entity is held accountable for its financial performance. A government agency with sound financial standing will constantly create and submit quality financial reports in compliance with Government Accounting Standards (SAP).

Government Accounting Standards (SAP) are guidelines for compiling and presenting financial reports in government environments, both central and regional governments (Simanjuntak et al., 2023).

Indonesia is slow in introducing accrual basis accounting and has a grace period in accrual basis accounting. In the management of financial reports, one of them is related to financial recording for each regional and central government agency on an accrual basis (Rosana & Bharata, 2023).

Tanjungpinang City Regional Government Financial Statements received a Unqualified Opinion (WTP) or unqualified opinion based on the findings of the Riau Archipelago Supreme Audit Agency (BPK) examination in the most recent five years, from 2016 to 2020. The information in the table below can be used to form an opinion regarding the audit of the Tanjungpinang City Regional Government's financial reports by the Audit Board of the Republic of Indonesia (BPK) up until 2020:

Table 1
BPK Examination Opinion Giving Data
Against the Financial Report of the Regional Government of Tanjungpinang City from 2016 to 2020

LHP title	BPK Opinion Results				
	2016	2017	2018	2019	2020
LHP BPK on the Financial Report of the Tanjungpinang Municipal Government	WTP	WTP	WTP	WTP	WTP

Source: BPK. Kepri, 2021

According to the results above, the Tanjungpinang City Regional Government's Financial Report has been given a WTP (Unqualified) opinion for five years running. The quality of the financial data is based on the qualitative traits of financial reports that adhere to the Government Accounting Standards (SAP) used by the Regional Apparatus Organization.

Since 2010, Tanjungpinag City has used accrual-based government accounting standards, and eight times since 2014, it has received the highest Unqualified Opinion (WTP). This demonstrates how proficiently the Tanjungpinang City Government has applied accrual-based Government Accounting Standards.

A village government that is accountable in its financial management means it is capable presenting information on government administration openly, quickly and precisely to the public, being able to explain and being accountable for every public policy in a proportional manner, being able to provide space for the public to be involved in the development process, and government as well as having a means for the public to assess government performance, so that management accountability village finance is very important in achieving good governance at the village government level (Amin & Baehaqi, 2019).

Understanding the concept of financial performance of public organizations can be done by looking at the financial performance of public organizations from the perspective of the bureaucracy itself by paying attention to the performance of public organizations from the perspective of target groups or service users of public organizations (Darma, 2019).

Having a WTP opinion for eight years in a row shows that the financial reports produced by the Tanjungpinag City Government Agencies are of good quality and can explain the responsibility of their financial performance. Accountability of financial performance can also be impacted by a number of additional elements, including adherence to legislation, clarity of budget targets, internal control systems, and human resource competency.

This research leads to previous research. In research (Wiguna et al., 2021) According to Government Financial Performance Accountability, the amount of financial performance accountability is influenced by the caliber of a financial report. In addition, the study's findings (Ridzal, 2020) demonstrate that financial performance responsibility is positively and significantly impacted by the caliber of a financial report. Government entities that create financial reports in accordance with Government Accounting Standards (SAP) will exhibit improved financial performance.

Agency Theory In Government

Agency theory is a relationship between two or more parties, where one party (agent) agrees to act with the consent of the other party (principal). Agency problems occur in all organizations. In agency companies, problems occur between holders shares as principal and management as agent. In the government sector agency problems occur between officials elected by the people as agents and voters as principal. Officials in government as parties who provide public service, have more information so that they can carry out actions that are not in accordance of the people as principal is like using personal interst, including corruption (Andiyanto, 2011).

When government officials are involved in manufacturing decisions regarding the allocation of expendicture in the budget, it is hoped that represent common interest. At this stage the government must be able to become an agency with integrity and accountability (Abdullah & A, 2016).

In (Ridzal, 2020) research, it was said that the government is the agent and the people are the principal, where the government must be able to be responsible for the authority that has been given by trying its best, especially in regional financial governance, both in terms of the recording system implemented and the quality of the financial reports represented must be is accountable so that the people, as the principal, feel that the goverments financial performance is accountable.

Bureaucratic Reform Theory

The basic concept of reform is to make changes, improvements and comprehencive and systematic regulation of many things, especially relating to state, organizational and governmental systems (Hendrayadi, 2011).

(Sujatmiko, 2019), bureaucratic reform is closely related to an improvement, change or refinement of a system of organization to realize good governance that is free from there is an act of fraud. An improvement in system refinement where the cash-based recording system switches to accrual-

based recording and obtaining quality financial report results is a form of accountability for regional government financial performance in managing regional finances.

Government Financial Performance Accountability

Government financial performance is a way of illustrating how well-capitalized, liquid, and profitable an agency's finances were over a specific accounting period. These factors are typically quantified by measures of capital adequacy, liquidity, and profitability. Jumingan claimed in the journal (Herawati, 2019) . Accountability is not just about making financial reports, but as a way of eradicating corruption, and efforts to increase accountability are the main steps taken to improve community welfare. According to Dwi Afriyanti, Harpanto Guno Sabanu, 2015 in the journal (Ridzal, 2020).

Stewart, 1984 (Ridzal, 2020) states that there are five basics of accountability as standards for assessing accountability, namely: Legal Accountability and Honesty, Process Accountability, Performance Accountability, and Policy Accountability.

Regional government financial performance is the output or result of activities or programs that will or have been achieved in connection with the use of the regional budget with measureable quantity and quality, regional capacity can be measured by assessing the efficiency of services provided to the community (Polii et al., 2020).

Financial performance measurement also has a close relationship with accountability. To strengthen the accountability mechanism, financial performance management is needed which includes performance indicators and performance targets (Riyani & Widajantie, 2022). Good financial performance measurement indicators have the characteristics of being relevant, unambiguous, cost-effective and simple, as well as functioning as a signal indicating that there is a problem that requires management action and further investigation, according to Sumarsono 2010 in (Darma, 2019).

Public financial performance is a formal effort carried out in the context of empowerment which aims and relies on the public interest (Supraja, 2019).

Accounting controls influence performance accountability government agency finances. This shows that control good accounting can create good financial performance also, this can increase accountability for agency performance government according to Kartika and Sukamto 2019 in the journal (Fadila & Budiwitjaksono, 2022).

Government Accounting Standards

Every government organization is required to create the 7 components of financial reports specified in the Draft Government Accounting Standards, which are presented by an independent Standards Committee in their field and ratified in Government Regulation No. 24 of 2005 and Law No. 1 of 2004 concerning the State Treasury (Fauzi & Hasanah, 2017) . Accounting and

financial reporting guidelines that apply to Indonesian government agencies include: Realization principles, accounting principles, and ethical presentation (Mardiasmo et al., 2019).

Below are eight principles used in local government accounting and financial reporting: a) Accounting Basis, b) Earned Value Principle, c) Realization Principle, d) Substance Principle Trumps Formality, e) Periodicity Principle, f) Consistency Principle, g) The principle of full disclosure, h) The principle of fair recitation (Simanjuntak et al., 2023).

An accounting system with an accrual basis is accounting that recognizes and record all transactions when they occur or at the time of acquisition. Can it is said that this accounting system focuses on calculating economic resources in an entity according to Nasution 2019 in (Wahyuni, 2022).

Government accounting standards is useful for preparing financial reports in determining the information that must be presented to parties outside the agency (Yanti et al., 2020).

The advantage of accrual basis accounting is every piece of information the accounting obtained will be more complete oa also this system presents much more complete and detailed information regarding assets and liabilities. An accrual basis accounting system can fulfill or complement the objectives of reports that cannot be used by government accounting systems on a basis cash, according to Lamonis 2016 in (Wahyuni, 2022).

(Wahyuni, 2022) states that there are several benefits from implementation Government Accounting Standards on an accrual basis include:

a. Can show a complete background for the position on government finances.

b. Reports are presented clearly and truthfully regarding obligations and very useful for evaluating financial performance regarding goal achievement.

Several indicators in the accrual based accounting system are: 1) Recording, 2) Summarizatio, 3) Reporting. Principles that apply in accounting and financial reporting that applies to government organizations in Indonesia: Accounting Principles, Realization Principles, Fair Presentation (Mardiasmo et al., 2019).

Based on research (Firiyani & Herawati, 2019) it was found that Accrual-based Government Accounting Standards, Internal Control System, and Quality of Financial Report influence the accountability of government financial performance.

Quality of Financial Statements

According to Puspitawati and Anggadini (2011) in the magazine, the caliber of local government financial reports (Bramasto et al., 2021) is the management of entity financial data that begins with transaction documents such as invoices, documents, notes, receipts, and other proof of financial transactions before being later recorded in an organization's books. The process of recording and identifying transaction documents will ultimately produce information, namely financial reports.

The quality of government financial reporting is closely related to Government Accounting Standards (SAP), because quality financial reporting must be prepared in accordance with the guidelines and rules contained in applicable accounting standards (Parinding et al., 2023).

According to Bastian 2006 in the journal (Suhardjo, 2019) states that the quality of financial reports can be measured based on qualitative characteristics including: understandability, relevance, materiality, reliability, honest presentation, substance over from, neutrality, sound judgment, completeness and comparability. The quality of financial reports reflects the orderly management of regional government finances and show that financial reports are heading in the right direction to realize budgets that are on target.

The quality of financial reports is the presentation of financial reports that have criteria including; conformity with SAP, adequacy of disclosure, compliance with laws and regulations, and effectiveness of the internal control system (Setyowati et al., 2020).

Government financial report information must meet requirements several qualitative characteristics as required in the Regulations Government No. 71 of 2010 concerning Government Accounting Standards, (Ridzal, 2020) namely:

1. Relevant
   Financial reports are said to be relevant if the information contained it can influence users decisions by helping them evaluate past or present events and make predictions future and confirm or correct the results of their evaluation in the past.
2. Reliable
   Information from financial reports is free from misleading meanings and material errors, presenting each fact honestly and competently verified.
3. Comparable the information presented in financial reports will be more useful if can be compared with the prevous period's financial statements or financial statements of other reporting entities generally.

Based on (Ridzal, 2020) research, it was found that the quality of financial reposrts has a positive and significant effect on the accountability of BPKAD financial performance in Buton Regency.

METHOD

This research is a type of quantitative research. Quantitative method where the presentation of reseach data is in the form of an interpretation of the figures obtained based on the results of data processing (Hadi, 2018). The type of data used is primary data, in the form of a questionnaire using a likert scale. The data was analyzed using the application *"Jefferey's Amazing Statistics Program"* or what is known as JASP version 0.17.2.1, a statistical data processing application which is quite capable of solving problems related to meta analysis, as well as SEM (*Structural Equation Modelling*) (Daniar Paramita et al., 2021)(Santosa Djoko & Sihono Raharjo, 2022). The population in this research is regional apparatus organizations in Tanjungpinang City. Which consists of several parts

that form the population in this study: 18 Offices, 1 Regional Secretariat, 1 DPRD Secretariat, 1 Inspectorate, 1 Civil Service Police Unit, 1 Regional Hospital, and 4 Districts. The number of regional organizations in this study was 33 regional organizations, represented by 3 respondents in each regional organization, so the total population in this study was 99 respondent.

The sample in this study was determined using the Slovin formula. The calculations are as follows:

$$n = \frac{N}{1+(N.(e)^2)}$$

Where:
n = Sample
N = Population
e = Standard Error
with the following calculations:
= 99 1+99.(10%)^2)
= 99/1,99
= 49,75 Respondents = 50 Respondents

Furthermore, the sampling criteria in this reseach used purposive sampling, namely a method of determining samples with certain considerations (Sugiyono, 2019). This research uses techniques *purposive sampling* with the following criteria:
1. Sampling was carried out at the Offices and Agencies within the Government of Tanjungpinang City
2. Financial Administration Officer in charge of the related OPD
3. The treasurer in charge of the related OPD.

Based on the sample calculation using the Slovin formula above and with the criteria of the purposive sampling technique used, the sample in this study was 50 respondents from 25 regional organizations consisting of departments and agencies. Where each regional organization is represented by 2 repondents.

RESULT AND DISCUSSION

1. Questionnaire Test
   a. **Validity test**

Table 2
Results of the Validity Test of Government Accounting Standard Variables

Question Items	r count	r table	Information
Question 1	0.556	0.2353	Valid

Question Items	r count	r table	Information
Question 2	0.728	0.2353	Valid
Question 3	0.713	0.2353	Valid
Question 4	0.730	0.2353	Valid
Question 5	0.658	0.2353	Valid
Question 6	0.593	0.2353	Valid

Source: Processed data (2023)

Using the n-2 formula to calculate the degrees of freedom in the aforementioned table, it yields a df of 50-2 = 48 with a standard significance level of alpha 0.05 and a r table value of 0.2353. All government accounting standard variables are valid and suitable for use as a research measurement tool, according to the test results, which allow them to move on to further analysis. The results of this test show that all questionnaire question items for government accounting standard variables are greater than r table 0.2353.

Table 3
Variables Results of the Validity Test of the Quality of Financial Report

Question Items	r count	r table	Information
Question 1	0.607	0.2353	Valid
Question 2	0.498	0.2353	Valid
Question 3	0.801	0.2353	Valid
Question 4	0.410	0.2353	Valid
Question 5	0.854	0.2353	Valid
Question 6	0.647	0.2353	Valid

Source: Processed data (2023)

Each question item's correlation coefficient (r) value is higher than the r table's 0.2353 threshold. As a consequence of the test's findings, it can be concluded that all of the questionnaire questions about the Quality of Financial Statements variable are reliable and suitable for use as a tool for measuring research effectiveness.

Table 4
Validity Test Results of Financial Performance Accountability Variables

Question Items	r count	r table	Information
Question 1	0.670	0.2353	Valid
Question 2	0.746	0.2353	Valid
Question 3	0.765	0.2353	Valid
Question 4	0.786	0.2353	Valid
Question 5	0.708	0.2353	Valid
Question 6	0.595	0.2353	Valid
Question 7	0.819	0.2353	Valid
Question 8	0.711	0.2353	Valid

Source: Processed data (2023)

Each question item's correlation coefficient (r) value is higher than the r table's 0.2353 threshold. The test's findings show that every item on the Financial Performance Accountability variable questionnaire is reliable and suitable for use as a tool for measuring study outcomes (Budiastuti & Bandur, 2018).

b. Reliability Test

Table 5
Government Accounting Standard Variable Reliability Test Results

Frequentist Scale Reliability Statistics	
Estimates	**Cronbach's α**
Point estimate	0.750
95% CI lower bound	0.611
95% CI upper bound	0.846

Source: JASP Output Results (2023)

With a lower limit value of 0.611 and an upper limit value of 0.846, the dependability value of the Government Accounting Standards questionnaire is 0.750 (Cronbach's count), which is greater than Cronbach's Alpha 0.60 or > 0.60. As a result of the test's findings, it can be said with confidence that the questionnaire employed to measure the Government Accounting Standards variable produced accurate results. Following are the findings of the reliability test for the variable "Quality of Financial Statements."

Table 6
Results of Reliability Test of Variable Quality of Financial Statements
Frequentist Scale Reliability Statistics

Estimates	Cronbach's α
Point estimate	0.731
95% CI lower bound	0.582
95% CI upper bound	0.834

Source: JASP Output Results (2023)

With a lower limit value of 0.582 and an upper limit value of 0.834, the reliability value of the Financial Report Quality questionnaire is 0.731 (Cronbach's count), which is greater than Cronbach's Alpha 0.60 or > 0.60. As a result of the test's findings, it can be said with confidence that the questionnaire employed to assess the variable Quality of Financial Statements produced accurate results. Following are the findings of the financial performance accountability variable's reliability test.

Table 7
Financial Performance Accountability Variable Reliability Test Results
Frequentist Scale Reliability Statistics

| Estimates	Cronbach's α
Point estimate	0.868
95% CI lower bound	0.799
95% CI upper bound	0.917

Source: JASP Output Results (2023)

The Financial Performance Accountability questionnaire has a reliability value of 0.868 (Cronbach's count), which is greater than Cronbach's Alpha 0.60 or > 0.60, with a lower limit value of 0.799 and an upper limit value of 0.917, as can be seen in the table above. As a result of the test's findings, it can be said with confidence that the questionnaire employed to measure the Financial Performance Accountability variable produced accurate results.

2. Accountability.Classical Assumption Test
a. Normality test
This study's normality test was used to examine if the research variables were distributed normally or not. A histogram was used in this study to perform a normality test; data is considered to be normally distributed if the histogram is in the shape of a bell and rests on the peak point 0. By examining the distribution of data that is close to the diagonal line and does not follow a specific pattern in the standard QQ Plot graph, it is further enhanced.

Figure 1
Normality Test Histogram

Standardized Residuals Histogram
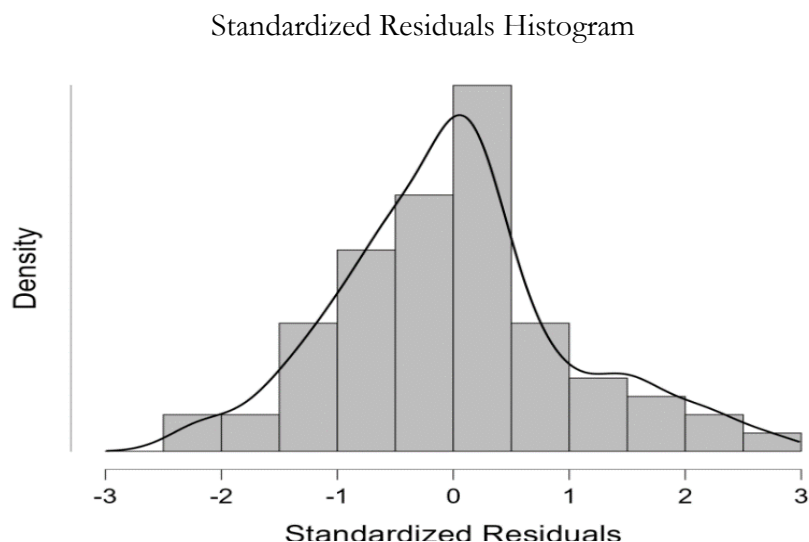
Source: JASP Output Results (2023)

Based on the aforementioned histogram, it is known that the residual data is concentrated on the central tendency, forming a bell-shaped curve with the peak point exactly at point 0. and neither a left nor a right skew, in which case the graph is considered to be in a balanced state. The residual data are therefore presumed to be regularly distributed.

Figure 2
Normal QQ Plot Chart

QQ Plot Standardized Residuals
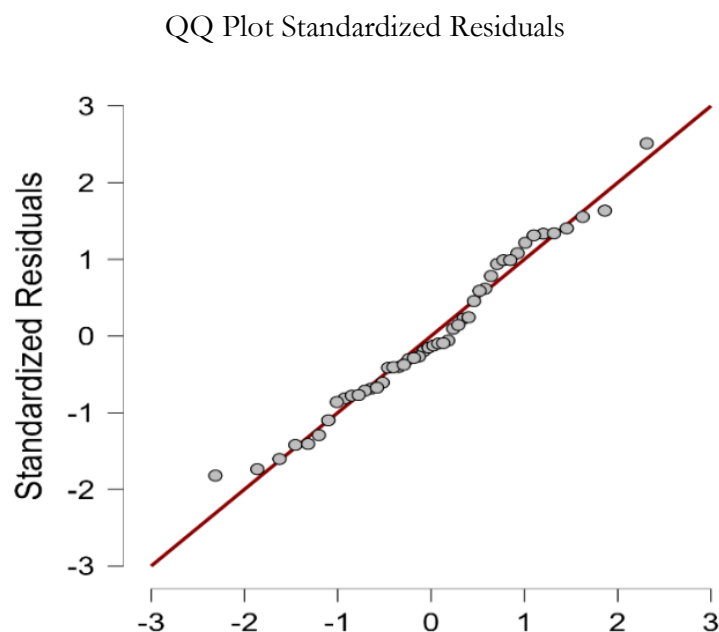
Source: JASP Output Results (2023)

The distribution of data (plots) is close to a linear line and does not form any patterns, indicating that neither the assumption of linearity nor any of the variables under study have been violated, according to the graph above, which also shows that the regression model obtained is normally distributed. It is usually distributed and has a linear or unidirectional relationship.

b. Heteroscedasticity Test

The goal of heteroscedasticity testing is to determine whether the variance between each residual observation in the regression model is unequal. A decent regression model has no violations of heteroscedasticity, and a scatterplot graph can be used to determine whether there are any violations.

Figure 3
Scatterplot Graph of Heteroscedasticity Test
Residuals vs. predicted
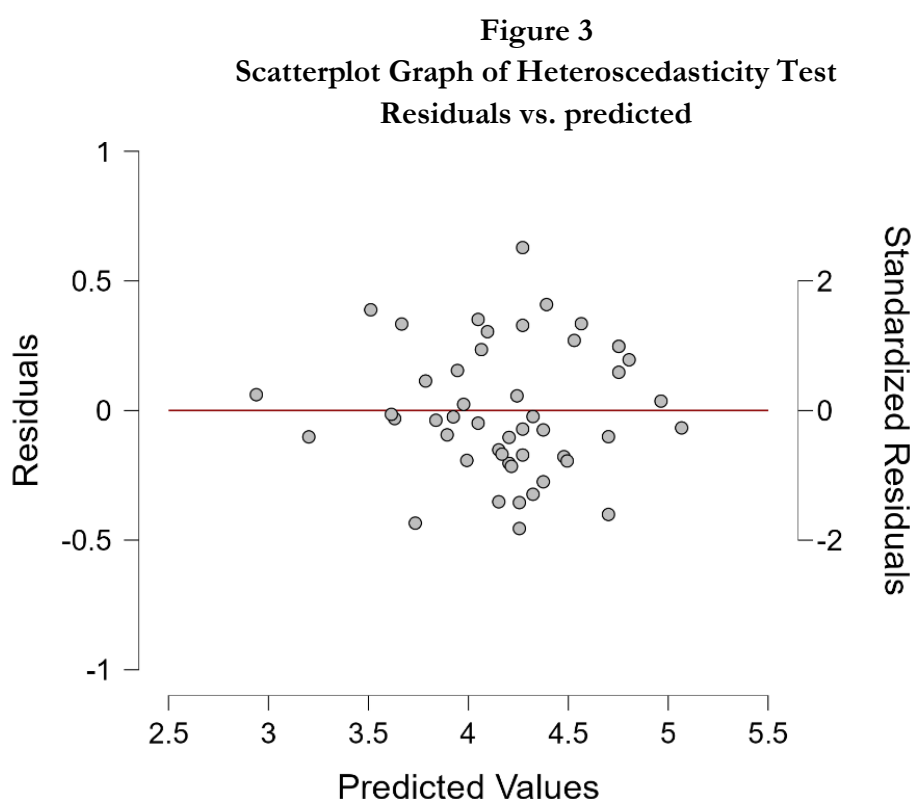
Source: JASP Output Results (2023)

On the basis of the aforementioned graph, it is apparent that the data points are dispersed evenly and randomly (with no discernible pattern). Therefore, it may be said that the regression model has no heteroscedasticity.

c. Multicollinearity Test

Table 8
Multicollinearity Test Results
Coefficients

Model		Unstandardized	Standard Error	standardized	t	p.s	tolerance	VIF
H_0	(Intercepts)	4,196	0.069		61,035	< .001		
H_1	(Intercepts)	0.719	0.300		2,394	0.024		
	Government Accounting Standards	0.397	0.114	0.388	3,482	0.001	0.439	2,275
	Quality of Financial Statements	0.517	0.107	0.535	4,818	< .001	0.439	2,275

Source: JASP Output Results (2023)

According to the above table, the VIF value indicates that there is no violation of multicollinearity between the independent variables, where the VIF value of the two independent variables is less than 10 (10) and the tolerance value is greater than 0.1 (> 0.1). As a result, it can be said that there are no signs of multicollinearity between the two independent variables examined..

3. Multiple Linear Regression Analysis

Based on the results of data processing using *JASP software V. 0.17.2.1 for Windows,* Regression results are obtained as follows:

Table 9
Multiple Linear Regression Analysis Test Results
Coefficients

Model		Unstandardized	Standard Error	Standardized	t	p
H_0	(Intercept)	4.196	0.069		61.035	< .001
H_1	(Intercept)	0.719	0.300		2.394	0.021
	Government Accounting Standards	0.397	0.114	0.387	3.482	0.001
	Quality of Financial Statements	0.517	0.107	0.535	4.818	< .001

Source: JASP Output Results (2023)

Based on the values in the table*unstandardized* above, the regression equation can be formed as follows:

$$Y = 0.719 + 0.397X_1 + 0,517X_2$$

The equation's constant, 0.719, may be seen in the equation above. These constants show that if X1, X2, and X3 are all equal to 0, the value of Y equals 0.719. The value of Y grows by 0.397 assuming X2 remains constant if the value of X1 increases by 1% or one unit. The value of Y rises by 0.517 assuming X1 remains constant if the X value2 increases by 1% or one unit.

The regression equation is explained as follows:

1) The value is 0.719, which indicates that the value of Financial Performance Accountability (Y) is 0.719 points if the Government Accounting Standards variable (X1) and the Quality of Financial Statements variable (X2) have no impact..

2) Because the Government Accounting Standard variable (X1) has a positive regression coefficient value of 0.397 and the Quality of Financial Statements variable (X2) has a fixed value, every one point increase in Government Accounting Standards (X1) will result in a 0.397 point increase in Financial Performance Accountability (Y).

3) With the requirement of Government Accounting Standards (X1) being a fixed value, the regression coefficient value of the variable Quality of Financial Statements (X2) has a positive value of 0.517, which means that for every one point increase in Financial Report Quality (X2), it will increase Accountability of Financial Performance (Y) by 0.517.

a. Partial Test (t test)

By using a significant level of 5% and degrees of freedom (df) n-k-1, namely 50-2-1 = 47, a t table value of 2.011 is obtained. The results of testing each variable partially are as follows:

Table 10
Partial Test Results (t test)
Coefficients

Model		Unstandardized	Standard Error	Standardized	t	p
H0	(Intercept)	4.196	0.069		61.035	< .001
H1	(Intercept)	0.719	0.300		2.394	0.021
	Government Accounting Standards	0.397	0.114	0.387	3.482	0.001
	Quality of Financial Statements	0.517	0.107	0.535	4.818	< .001

Source: JASP Output Results (2023)

Government Accounting Standards (X1) t-test findings showed t value 3.482 > t table 2.011 and profitability value 0.001 < 0.05. Ha is then accepted. If Ho is rejected, it can be said that Financial Performance Accountability is partially significantly positively impacted by Government Accounting Standards. If the Government Accounting Standards rise, Financial Performance Accountability will as well, as a positive t count number indicates.

A conclusion that the quality of financial statements partially has a significant positive effect on financial performance accountability can be drawn from the results of the t test on the Quality of Financial Statements (X2) variable, which showed t values of 4.818> t table 2.011 and profitability value <.001 0.05. If the quality of financial statements improves, financial performance accountability will also improve, which is indicated by a positive t count value.

b. **Simultaneous Test (Test f)**

The results of simultaneous hypothesis testing can be seen in the following table:

Table 11
Simultaneous Test Results (Test F)
ANOVA

Model		Sum of Squares	df	Mean Square	F	p
H₁	Regression	8.630	2	4.315	68.774	< .001
	Residual	2.949	47	0.063		
	Total	11.579	49			

Source: JASP Output Results (2023)

With df = n-k-1 = 50-2-1 = 47 and a significance level of 0.05, the F table is searched, yielding a value for the table of 3.20. Table 11 demonstrates that the independent factors collectively (simultaneously) have a considerable impact on the dependent variable. It can be concluded that the variables of Government Accounting Standards and the Quality of Financial Statements jointly (simultaneously) have a significant effect on Financial Performance Accountability as evidenced by the calculated F value of 68.774> F table 3.20 with a profitability value (p) of <.001 < 0.05. This means that all the independent variables studied have a significant effect (<.001 < 0.005).

An rise in the quality of financial statements and the application of government accounting standards will increase the accountability of financial performance, which is shown by a positive computed F value.

c. Determination Coefficient Test

The value of the coefficient of determination is obtained through the results of processing using *software statistic JASP V. 0.17.2.1 for Windows*, as presented below:

Table 12
Determination Coefficient Test Results
Model Summary - Financial Performance Accountability

Model	R	R²	Adjusted R²	RMSE
H_0	0.000	0.000	0.000	0.486
H_1	0.863	0.745	0.734	0.250

Source: JASP Output Results (2023)

According to Table 12, the value of R^2 is 0.745, which indicates that the variables Government Accounting Standards (X1) and Quality of Financial Statements (X2) have an impact on 74.5% of Accountability of Financial Performance. Compliance with legal requirements, the clarity of budget targets, internal control systems, the competence of human resources, and other variables not included in this study all have an impact on the remaining 25.5%.

The Influence of Application of Government Accounting Standards on Financial Performance Accountability of Tanjungpinang City Government

The Government Accounting Standard variable has a strong impact on Financial Performance Accountability and a positive coefficient value. Thus, the first supposition—that the application of government accounting standards significantly improves financial performance accountability—is accepted. Financial Performance Accountability will rise to a greater extent in an OPD the more effectively government accounting standards are implemented. The development and implementation of clear, accurate, orderly, and effective accountability are also impacted by the growing public demand for government performance that must be accountable in all areas, particularly money. The government can achieve accountable financial performance by fulfilling accountability commitments.

In practice, accountability can improve engagement, trust, and even inspire continued improvement in government performance. The findings of this study are consistent with research (Firiyani & Herawati, 2019) that claims that financial performance accountability is positively and significantly impacted by government accounting standards. As a method of public accountability, public sector accounting is a system of accounting that will be utilized by institutions in government. The public asks the government to run as transparently, responsibly, and effectively as possible. Organizations in the public sector are obligated to manage economic costs for public usage and the effects of the actions undertaken more effectively.

This research is in line with research conducted by (Firiyani & Herawati, 2019) wich found that Accrual-Based Governemnt Accounting Standards, Internal Control System, and Quality of Financial Reports infl;uence the accountability of government financial performance.

The Influence of the Quality of Financial Statements on the Financial Performance Accountability of the Tanjungpinang City Government

With a profitability value of less than 0.05, or 0.001, the Financial Report Quality variable exhibits a positive coefficient value and significantly influences Financial Performance Accountability. As a result, the second hypothesis—that the reliability of financial statements influences financial performance accountability in a positive and significant way—is accepted. Financial reports for the public sector are crucial for establishing a responsible government. Financial reports given by the public sector accounting must be of a high standard because this is a way of accountable financial execution.

The findings of this study are consistent with research (Ridzal, 2020), which asserts that financial performance responsibility is positively and significantly impacted by the caliber of financial reports. The accountability for the financial performance of government agencies that submit financial reports in compliance with Government Accounting Standards will result in quality financial reports, regardless of how well the resulting financial reports are produced. As a form of accountability, the financial reports used to measure accountability for an agency's performance should be able to give accurate and understandable information. Correct application of government accounting standards will have an impact on raising the caliber of financial reports produced by the government (Aprilianti et al., 2020).

This research is in line with research conducted by based on (Ridzal, 2020) research, it was found that the quality of financial reports has a positive and significant effect on the accountability of BPKAD financial performance in Buton Regency.

The Influence of Application of Government Accounting Standards and Quality of Financial Reports on Financial Performance Accountability of the Tanjungpinang City Government

The study's findings demonstrate that Financial Performance Accountability is positively and significantly impacted by Government Accounting Standards and the quality of financial reports. The test for the coefficient of determination of the R value 2 results, which show a result of 0.745, confirm this conclusion. This indicates that all X variables simultaneously influence Y variable by 74.5%, while the remaining 25.5% are influenced by additional variables not analyzed in this study. So that the third hypothesis in this study, that Financial Performance Accountability has a favorable and significant impact on Government Accounting Standards and the Quality of Financial Statements, is accepted.The findings of this study are consistent with research by (Agung, 2020), which claims that the reliability of financial reporting has a positive and significant impact on the financial performance of local governments. Additionally in line with study presented by Riyani & Widajantie (2022), which claims that Financial Performance Accountability is positively and significantly impacted by Government Accounting Standards.

This reaearch is in line with research conducted, it was found that Accpounting controls influence performance accountability government agency finances. This shows that control good accounting can create good financial performance also, this can increase accountability for agency government performance according to Katika and Sukamto 2019 in the hournal (Fadila & Budiwitjaksono, 2022).

CONCLUSION

Through the use of multiple regression analysis, the researcher in this study aimed to determine whether the Government Accounting Standards and Quality of Financial Statements are a factor in Financial Performance Accountability. based on the outcomes of the hypothesis testing covered in chapter 4. The following conclusions can be made:

1. In part, Financial Performance Accountability is positively and significantly impacted by Government Accounting Standards.
2. Financial performance responsibility is, in part, positively and significantly impacted by the accuracy of financial accounts.
3. The Financial Performance Accountability of the Tanjungpinang City Government is simultaneously positively and significantly impacted by Government Accounting Standards and the Quality of Financial Statements.

Based on the research results and conclusions, the suggestions that can be submitted are as follows:
1. In order to manage state finances more effectively, the Regional Apparatus Organizations that are the focus of this study should keep learning about them and developing their knowledge and expertise in them.
2. The Tanjungpinang City Government should pay close attention to regional income and spending in order to improve the efficacy and efficiency of regional financial management and win the trust of the public.
3. Future researchers should have the option to include additional variables that were not examined in this study in order to broaden the research's scope.
4. Future researchers should be able to use every OPD in Tanjungpinang City as a research object to provide even better results.

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