and performance of local governments to facilitate the achievement of transparency and public accountability. The demand for financial accountability requires local governments to improve recording and reporting systems. Based on the news "Bisnis.com", JAKARTAThe Chairman of the Supreme Audit Agency (BPK), Isma Yatun, said that: 41 Local Government Financial Reports (LKPD) were problematic, as many as 38 local governments received an Unqualified opinion (WDP), and three local governments received a No Opinion (TMP) opinion.

"The cause, namely there are problems that affect the fairness of the presentation of financial statements," he said.financial statements, among others at account assets fixed and account expenditure capital expenditure account,"
(https://ekonomi.bisnis.com/read/20221007/9/1585234/lhp-bpk-2022-41-laporan-keuangan- pemda- problems)
Reform and regulation of the presentation of regional financial statements, marked by the enactment of Government Regulation (PP) Number. 105 of 2000 concerning the Management and Accountability of Regional Finance. Government Regulation (PP) requires regional heads to prepare regional financial accountability reports consisting of: APBD calculation report, APBD Memorandum of Calculation, Cash Flow Report, and Regional Balance Sheet. Efforts to improve the presentation of regional financial reporting have not been fully implemented by local governments. This condition can be observed in the ranks of the Regional Work Units (SKPD) within the local government.

One of the factors to improve the accountability of regional financial management and the presentation of good information in the financial statements will create transparency and accountability. This explanation is one of the good financial report presentations according to Sarwenda (2018).

"Transparency is one aspect for the realization of good governance". The realization of good governance implies openness, involvement and easy access for the public to the process of government administration. The openness and ease of information on government administration influences the realization of various other indicators. Information transparency, especially financial and fiscal information, must be carried out in a form that is relevant and easy to understand, Mardiasmo (2018). Financial reports are one of the results of public financial transparency and accountability, which means that financial reports are prepared, must meet the requirements of accountability and transparency.

The Internal Control System is a process influenced by management that is created to provide adequate assurance in achieving effectiveness, efficiency of operational activities, safeguarding state assets and compliance with laws and regulations, and the calculation of the Transparency of Financial Statements in accessing financial information, disclosure of material matters, periodic disclosure and compliance with applicable regulations (Heppy Purbasari and Andy Dwi Bayu Bawono, 2017).

Several studies on financial report disclosure, public transparency and internal control systems on regional financial accountability, reveal a research gap. First, empirical evidence finds that financial statement disclosure affects regional financial accountability (Jatmiko et al., 2019; Safutra, Darwanis & Syam, 2019; Hulu, et al., 2020) in contrast to Sumartono & Pasolo's research, 2019) which states that financial statement disclosure has no effect on regional financial accountability.

Second, empirical evidence finds that public transparency affects regional financial accountability (Widajatun & Kristiastuti, 2020; Jeriansyah & Mappanyukki, 2020) in contrast to research (Alfarizi & Juniarti, 2020; Natision, et al., 2022) which states that public transparency has no effect on regional financial accountability.

Third, empirical evidence finds that the Internal Control System affects regional financial accountability (Brata, Arnan and Suharsono, 2019; Yulisa, Ratnawati and Taufik, 2019; Suwardi, Choerudin and Feriyanto, 2022) in contrast to research (Alfarizi and Juniarti, 2020; Islah, Harimurti and Matyja, 2022) which states that the Internal Control System has no effect on regional financial accountability.

With the above phenomenon, researchers are interested in conducting research with the title "The Effect of Presentation of Financial Statements, Public Transparency, and Internal Control Systems on Regional Financial Accountability**".**

LITERATURE REVIEW

Agency Theory

Agency theory is basically a theory that arises because of a conflict of interest between the principal and the agent. Jensen and Meckling (1976) say "*agency relationship (Agency Theory) is a contract made by the shareholders (principals) and managers (agents) in which the shareholders (principal) authonzes the manager (agent) decision making to the agent*". The theory proposed by Jensen and Meckling (1976) assumes that each individual is solely motivated by the interests between the principal and the agent. The principal contracts the agent to manage resources in the company and is obliged to reward the agent while the agent is obliged to manage the resources owned by the company and is responsible for the tasks assigned to him.

Practice of Agency Theory in Public Sector Entities

Based on Law No. 22 of 1999, the legislature has the authority to elect, appoint, and dismiss regional heads. There is a sense of unequal position between the executive and the legislature, where the legislature has higher power. In this case, it means that the legislature delegates an authority to the elected regional head with the consequence of being dismissed if the regional head cannot carry out the authority as desired by the legislature.

In an agency relationship, there are two parties who make an agreement or contract, namely those who give authority or power (*principal*) and receive authority (*agent*). In an organization, this relationship is vertical, between the superior party (*principal*) and the subordinate party (*agent*).

Regional Financial Accountability

Definition of Regional Financial Accountability

Accountability can be defined as the obligation of the trustee (agent) to provide accountability, present, report and disclose all activities and activities that are his responsibility to the

trustee (principal) who has the right and authority to hold the accountable Mardiasmo (2018: 20). Meanwhile, regional financial management accountability is the process of managing regional finances through planning, administration, accountability and supervision activities that can actually be reported and accounted for to the public through the Regional People's Representative Council (DPRD) related to its failures and successes as evaluation material for the following year.

Presentation of Financial Statements

Public sector financial reports are the result of transactions that have been carried out by the government which are structured in the financial position of Hehanussa (2015: 83). Therefore, the financial statements presented by the government must contain information that is relevant, honest, and open to the public Sumiyati (2015: 3). Public sector financial reports are one of the most important components in realizing public sector accountability to the public.society.

The general purpose of financial statements is to present information about the financial position, budget realization, cash flow, and financial performance of a reporting entity that is useful for users in making and evaluating decisions regarding resource allocation.

Public Transparency

According to Erlina, et al (2015: 66), transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly about the government's accountability in managing the resources entrusted to it and its compliance with laws and regulations. Transparency is the openness of local governments in making regional financial policies so that they can be known and monitored by DPRD and the public. Transparency in regional financial management will ultimately create horizontal accountability between local governments and their communities so as to create local governments that are clean, effective, efficient, accountable and responsive to the aspirations and interests of the community. The openness and ease of information on governance has an influence on realizing various other indicators.

Internal Control System

Government Regulation Number 60 of 2008 states that the Government Internal Control System (SPIP) is an integral process in actions and activities carried out continuously Mulyadi (2015: 130) reveals that there are several basic concepts of internal control, including: a). Internal control is a process to achieve a certain goal, not the goal itself. Internal control is a series of actions and becomes an integral part, not just an addition to the entity's infrastructure.b). Internal control is carried out by people, not just consisting of policy guidelines and forms, but carried out by people from every level of the organization, which includes the board of commissioners, management and other personnel.c). Internal control can be expected to provide reasonable assurance, not just absolute assurance, for management and the entity's board of commissioners. The limitations inherent in all internal control systems and the consideration of benefits and sacrifices in achieving control objectives mean that internal control cannot provide absolute assurance.d). Internal control is intended to achieve interrelated objectives including financial reporting, compliance, and operations.

Frame of Thought

The Effect of Accounting System Implementation on Regional Financial Accountability

From an agency theory perspective, the regional financial accounting system has an influence on regional financial accountability. The implementation of accrual-based government accounting standards in local governments, accounting is the process of identifying, recording, measuring, classifying, summarizing financial transactions and events, presenting reports and interpreting the results. Government accounting standards, hereinafter abbreviated as SAP, are accounting principles applied in preparing and presenting government financial reports.

This is in line with research conducted by Superdi (2017) which states that financial accounting systems affect regional financial accountability, while Dewi Asfiryati (2017) states that regional financial accounting systems have no effect on regional financial accountability.Based on the description above, the following hypothesis can be formulated:

H1 : Implementation of the Accounting System affects Regional Financial Accountability. The Effect of Financial Statement Presentation on Regional Financial Accountability

From the perspective of agency theory, the presentation of financial reports has an influence on regional financial accountability. Presentation of financial statements is an important factor to creating accountability for regional financial management. Local governments are responsible for preparing financial reports that are in accordance with government accounting standards and meet the qualitative characteristics in the presentation of financial statements. The presentation of financial statements in accordance with applicable standards shows that the government as the manager of public funds shows the accountability of its regional financial management. So that the better the presentation of financial statements, the clearer the local government financial reporting will be because all financial transactions are carried out in accordance with existing regulations and will be presented completely and honestly in the local government financial statements. The presentation of complete information in the financial statements must be accurate, relevant and reliable to create financial accountability which can be described through transparency by the government.

This is in line with research conducted by Firstcilia Eldy (2017) which states that the presentation of financial reports has an effect on regional financial accountability, while Embun Widya Sari (2017) states that the presentation of financial reports has no effect on regional financial accountability.

Based on the description above, the following hypothesis can be formulated:

H2 : Presentation of Financial Statements affects Regional Financial Accountability. The Effect of Public Transparency on Regional Financial Accountability

From the perspective of agency theory, public transparency has an influence on regional financial accountability. Transparency

is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly about the government's accountability in managing the resources entrusted to it and its compliance with laws and regulations. With public transparency, there will be freedom to obtain the information needed by the public. This means that information relating to the public interest can be directly obtained by those in need.

This is in line with research conducted by Rizky Rasmana Hanafiah, et al (2016) which states that public transparency affects regional financial accountability, while Rahima, et al (2017) state that public transparency has no effect on regional financial accountability.

Based on the description above, the following hypothesis can be formulated:

H3 : Public Transparency affects Regional Financial Accountability. Effect of Internal Control System on Regional Financial Accountability

From the perspective of agency theory, internal control has an influence on regional financial accountability. Internal control consisting of the reliability of financial reports, the effectiveness and efficiency of operational activities, safeguarding state assets and compliance with laws and regulations, and the results of the calculation of the Transparency of Financial Statements proxied by ease of access to financial information, disclosure of material matters, periodic disclosure and compliance with applicable regulations and the fewer findings of the Internal Control System obtained, the better the Financial Statement Accountability.

This is in line with research conducted by Heppy Purbasari (2017) which states that the internal control system has a positive effect on regional financial accountability, while Ahmad A. Abubakar et al (2017) revealed that internal control activity has insignificant impact on financial accountability. Based on the description above, the following hypothesis can be formulated:

H4 : Internal Control System affects Regional Financial Accountability.

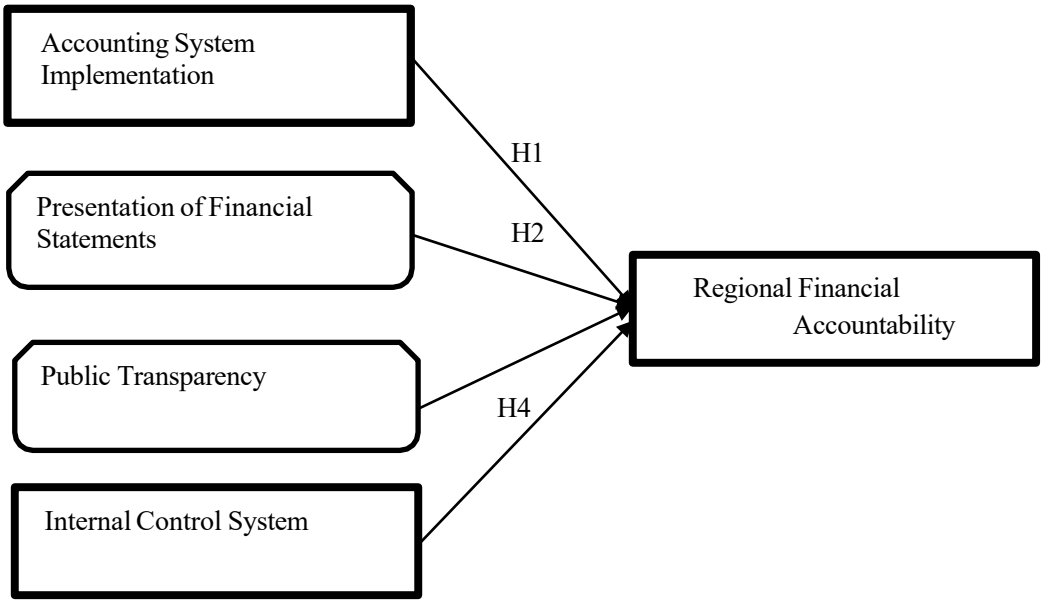


Figure 2.1

3. METHODS

Data Collection Method

Data collection techniques used *Field research* is research conducted directly on the object under study. Collecting data in this study using the survey method, namely through distributing questionnaires to the Head of Finance and General Subdivision of each Local Government Work Unit (SKPD) of the DKI Jakarta Provincial Government.

Analysis Method

This research uses quantitative descriptive analysis method and qualitative descriptive analysis method.

4. DATA ANALYSIS AND DISCUSSION

A. Descriptive Analysis

Descriptive analysis of the data of this research variable aims to provide a quantitative description of the summary of observations (size and distribution) of each research variable as follows:

1. **AKD (Y)**

Table 3. Frequency Distribution of Regional Financial Accountability (AKD)

Indicator	Respondent's Response					TOTAL
	STS	TS	N	S	SS	
AKD.1			4	41	47	92
AKD.2			3	29	60	92
AKD.3		2	3	28	59	92
AKD.4	3	2	2	43	42	92
AKD.5			3	48	41	92
AKD.6	3	1	2	41	45	92
AKD.7			3	49	40	92
AKD.8			5	32	55	92
AKD.9			3	46	43	92
Mean	**0,67**	**0,56**	**3,1**	**39,7**	**48**	92

Data source: Primary data processed (2024).

Based on table 3. above, shows that in the AKD variable most of them answered "Strongly Agree" with an average of 48%, with the most influential AKD2 indicator, namely got the number of respondents as many as 60.

2. **PSA (X1)**

Table 4. PSA Variable Frequency Distribution

Indicator	Respondents' Responses					TOTAL
	STS	TS	N	S	SS	
PSA.1			4	49	39	92
PSA.2		1	5	49	37	92
PSA.3		1	5	45	41	92
PSA.4	1	7	14	41	29	92
PSA.5	1	8	11	48	28	96
Mean	**0,4**	**3,4**	**7**	**36,6**	**27**	92

Data source: Primary data processed (2024)

Based on table 4. above, it shows that in the variable PSA most of them answered "Agree" with an average of 36.6%, with the most influential PSA1 & PSA2 indicators, namely getting a total of 49 respondents.

3. **PLK (X2)**

Table 5. Frequency Distribution of PLK Variables

Indicator	Respondents' Responses					TOTAL
	STS	TS	N	S	SS	
PLK.1			5	36	51	92
PLK.2			4	40	48	92
PLK.3			5	48	39	92
PLK.4			4	47	41	92
PLK.5			5	52	35	92
Mean	**0**	**0**	**4,6**	**44,6**	**42,8**	92

Data source: Primary data processed (2023)

Based on table 5. above, it shows that in the E-Samsat Implementation variable, most of them answered "Agree" with an average of 44.6%, with the most influential PLK5 indicator, namelygot the number of respondents as many as 52.

4. **TP (X3)**

Table 6. Frequency Distribution of TP Variables

Indicator	Respondents' Responses					TOTAL
	STS	TS	N	S	SS	
TP.1	2	3	7	53	27	92
TP.2			12	49	31	92
TP.3	2	3	20	41	26	92
TP.4		4	12	43	33	92
TP.5	1	4	9	50	28	92
Mean	**1**	**2,8**	**12**	**47,2**	**29**	**92**

Data source: Primary data processed (2024)

Based on table 6. above, it shows that in the Tax Socialization variable, most of them answered "Agree" with an average of 47.2%, with the most influential TP 1 indicator, which received 53 respondents.

4. SPI (X4)

Table 7. Frequency Distribution of SPI Variables

Indicator	Respondents' Responses					TOTAL
	STS	TS	N	S	SS	
SPI.1			3	45	44	92
SPI.2	32	29	13	12	6	92
SPI.3		1	17	51	23	92
SPI.4		1	17	56	18	92
SPI.5			4	54	34	92
SPI.6		1	9	48	34	92
Mean	**5,333333**	**5,333333**	**10,5**	**44,33333**	**26,5**	92

Data source: Primary data processed (2024)

Based on table 7. above, it shows that in the Tax Socialization variable, most of them answered "Agree" with an average of 44.3%, with the most influential SPI4 indicator, which received 56 respondents.

B. Data Quality Test

1. Measurement Model or Outer Model

a. Validity Test

1). Convergent Validity (Convergent Validity)

According to (Ghozali & Latan, 2020) Convergent validity of the measurement model with reflective indicators, can be seen from the correlation between the item score or indicator and the construct score. An individual reflective measure is said to be high if it correlates> 0.70 with the construct to be measured. However, in researchscale development stage, loading of 0.50 to 0.60 is still acceptable.

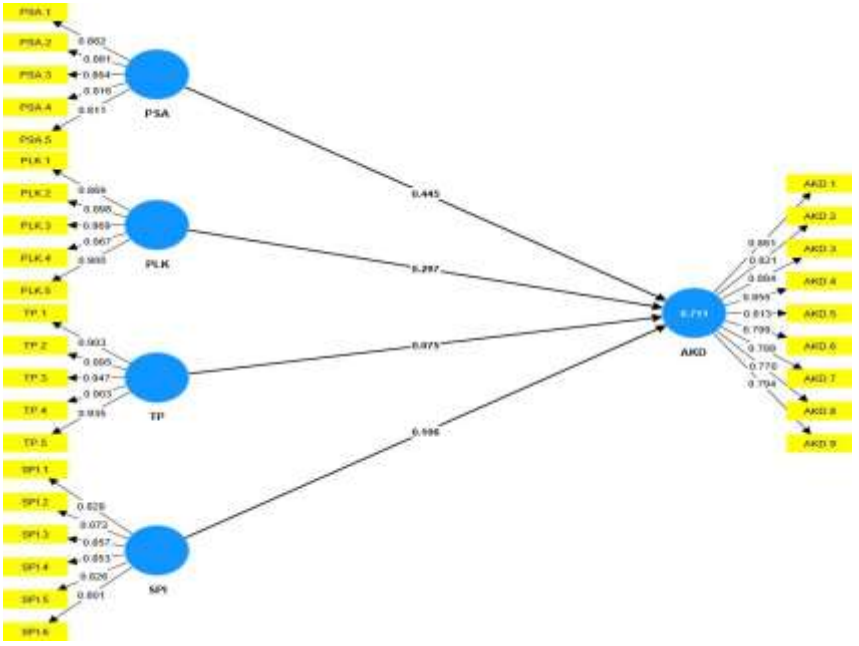


Figure 1 Outer Model

The output results of the correlation between indicators and their constructs are as in the table below: Table 8. *Outer Loading*

	Outer loadings	Description
PSA.1 <- PSA	0.862	Valid
PSA.2 <- PSA	0.881	Valid
PSA.3 <- PSA	0.864	Valid
PSA.4 <- PSA	0.816	Valid
PSA.5 <- PSA	0.811	Valid
PLK.1 <- PLK	0.869	Valid
PLK.2 <- PLK	0.898	Valid
PLK.3 <- PLK	0.869	Valid
PLK.4 <- PLK	0.867	Valid
PLK.5 <- PLK	0.900	Valid
TP.1 <- TP	0.903	Valid
TP.2 <- TP	0.895	Valid
TP.3 <- TP	0.947	Valid
TP.4 <- TP	0.903	Valid
TP.5 <- TP	0.935	Valid
SPI.1 <- SPI	0.828	Valid
SPI.2 <- SPI	0.072	Valid
SPI.3 <- SPI	0.857	Valid
SPI.4 <- SPI	0.853	Valid
SPI.5 <- SPI	0.826	Valid
SPI.6 <- SPI	0.801	Valid
AKD.1 <- AKD	0.861	Valid
AKD.2 <- AKD	0.821	Valid
AKD.3 <- AKD	0.884	Valid
AKD.4 <- AKD	0.855	Valid
AKD.5 <- AKD	0.813	Valid
AKD.6 <- AKD	0.799	Valid
AKD.7 <- AKD	0.788	Valid
AKD.8 <- AKD	0.770	Valid
AKD.9<- AKD	0.794	Valid

Based on table 8, it is known that all indicators of the research variables have many *Outer Loading*> 0.7, meaning that all indicators are valid or suitable for further analysis.

b).Discriminant Validity (Discriminant Validity)

Discriminant Validity is a value based on the *Cross Loading Factor* with the construct aiming to see *discriminant validity* with each variable must be> 0.7. *The Cross Loading Factor* will be said to be good if its value is higher than the correlation between other variables. Then another way to test *Discriminant Validity* is to compare the *square root of average variance extraced (AVE)* for each construct with the correlation between other constructs in the model. *The AVE* value is at least> 0.5 (Ghozali, 2021).

Table 9. Discriminant Validity Test Results - *Cross Loading*

	PSA (X1)	PLK (X2)	TP (X3)	SPI (X4)	AKD (Y)
PSA.1	**0.862**	0.678	0.547	0.637	0.712
PSA.2	**0.881**	0.751	0.649	0.725	0.769
PSA.3	**0.864**	0.777	0.607	0.626	0.775
PSA.4	**0.816**	0.573	0.416	0.515	0.551
PSA.5	**0.811**	0.577	0.401	0.493	0.553
PLK.1	0.669	**0.869**	0.568	0.563	0.711
PLK.2	0.691	**0.898**	0.602	0.608	0.723
PLK.3	0.705	**0.869**	0.600	0.549	0.625
PLK.4	0.739	**0.867**	0.584	0.595	0.642
PLK.5	0.737	**0.900**	0.668	0.653	0.713
TP.1	0.631	0.649	**0.903**	0.628	0.654
TP.2	0.540	0.616	**0.895**	0.635	0.477
TP.3	0.627	0.648	**0.947**	0.660	0.611
TP.4	0.496	0.583	**0.903**	0.685	0.534
TP.5	0.587	0.642	**0.935**	0.701	0.613
SPI.1	0.732	0.717	0.652	**0.828**	0.734
SPI.2	0.031	0.088	0.125	**0.072**	0.111
SPI.3	0.582	0.502	0.573	**0.857**	0.486
SPI.4	0.544	0.483	0.613	**0.853**	0.467
SPI.5	0.603	0.514	0.546	**0.826**	0.535
SPI.6	0.466	0.507	0.581	**0.801**	0.510
AKD.1	0.736	0.688	0.523	0.632	**0.861**
AKD.2	0.598	0.576	0.405	0.496	**0.821**
AKD.3	0.690	0.677	0.533	0.526	**0.884**
AKD.4	0.703	0.690	0.670	0.626	**0.855**
AKD.5	0.601	0.627	0.532	0.579	**0.813**
AKD.6	0.764	0.691	0.624	0.583	**0.799**
AKD.7	0.594	0.584	0.435	0.555	**0.788**
AKD.8	0.645	0.580	0.450	0.434	**0.770**
AKD.9	0.601	0.608	0.492	0.574	**0.794**

Based on table 9. the results show that it is valid because it has the highest loading factor value for the intended construct compared to the loading factor of other constructs.

Table 10 *Average Variance Extracted (AVE)*

Variable	Average variance extracted (AVE)	Ket
PSA (X1)	0.718	Valid
PLK (X2)	0.776	Valid
TP (X3)	0.841	Valid
SPI (X4)	0.580	Valid
AKD (Y)	0.675	Valid

Source: SmartPLS 4.0 Output (2024)

Based on table 10. the AVE output results show that the AVE value on all variables has an AVE value> 0.5. So it can be stated that each variable has good *Discriminant Validity*.

b. Reliability Test a).Composite Reliability

At this measurement stage, it aims to test the reliability of a construct. The construct is declared *reliable* if the *Composite Reliability* value is> 0.70 (Ghozali & Latan, 2020). The following are the results of *composite reliability* in this study:

Table 11. *Composite Reliability*

Variable	Composite reliability (rho_c)	Ket
PSA (X1)	0.927	Reliable
PLK (X2)	0.945	Reliable
TP (X3)	0.963	Reliable
SPI (X4)	0.963	Reliable
AKD (Y)	0.949	Reliable

Source: SmartPLS 4.0 Output (2024)

Based on table 11. obtained good *composite reliability* results for the constructs of Taxpayer Compliance, Tax Sanctions, Implementation of E- Samsat and Taxation Socialization because all *composite reliability* values are greater than 0.70 so it can be concluded that all constructs have good reliability.

2. Structural Model or Inner Model

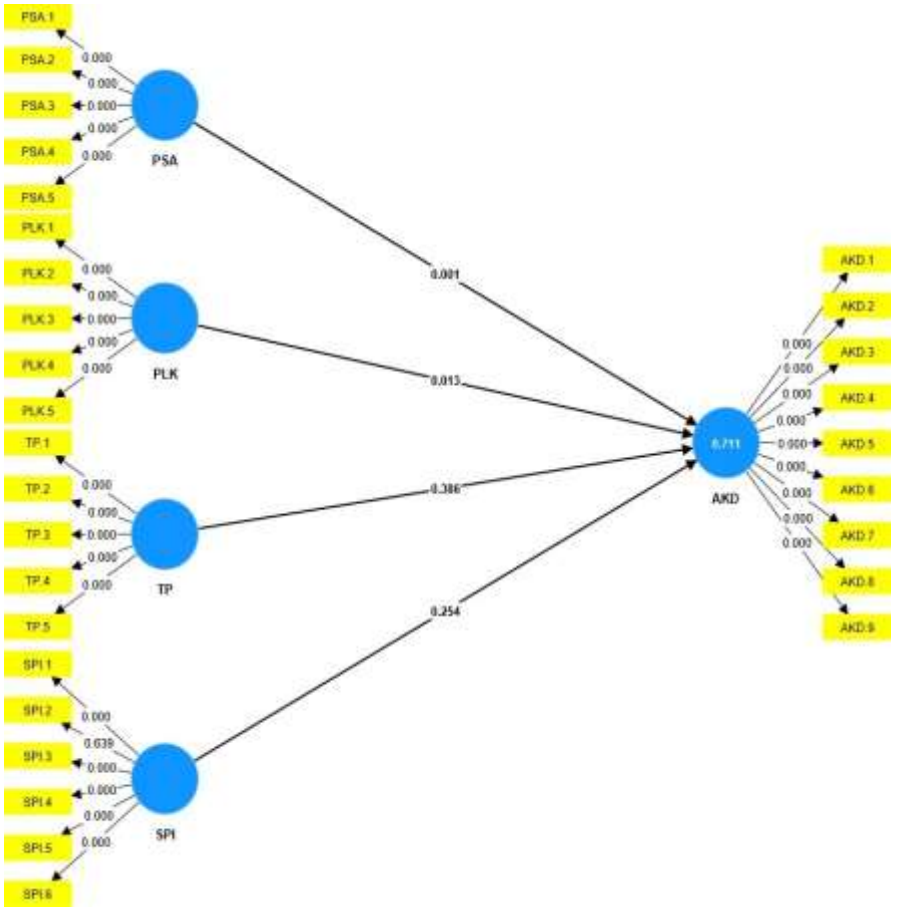


Figure 4. 2 Inner Model

a).R-Square

The accuracy of the R-Square value is 0.25 (weak), 0.50 (medium), and 0.75 (strong). The higher the R-Square value, the better the prediction model and the proposed research model (Ghozali, 2021). In this data processing, the *R-square* value is obtained:

Table 12 *Rsquare*

	R-square	Ket
AKD	0.711	Strong

Source: SmartPLS 4.0 output (2024)

Based on table 12, it can be seen that the model is 0.711 or 71.1%. Because the *R-Square* of 0.711 is greater than 0.50, the research model is declared strong.

b).Q-Square (Predictive Relevance)

Q-Square shows how well the observations made give results to the research model. If the *Q- Square* is greater than 0 in the test, it indicates that the model has predictor relevance. Q-square measures how well the observed values are generated by the model and also the parameter estimates if the values obtained are 0.02 (small), 0.15 (medium) and 0.35 (large) (Ghozali, 2021).

Table 13. *Qsquare*

Variable	Q²predict	Description
AKD	0.682	Large

Source: SmarPLS 4Output (2024)

Based on table 13. it can be seen that the model has a *Q-Square* value of 0.682 or 68.2%. Because Q-Square> 0.35, this research model is declared large.

c. Hypothesis Testing 1).*Path Coefficient*

To test the proposed hypothesis, it can be seen from the path coefficients, namely the *T- statistic* and *P-Value* values through the bootsrapping procedure. The *t-statistic* limit for accepting and rejecting the proposed hypothesis is ± 1.96, where if the *P-Value* value is < 0.05 and ≥ 0.05, the hypothesis will be rejected H0 and Ha is accepted. And significant with a *T- Statistic* value> 1.96 And vice versa, if the *T-Statistic* value < *1*.96, it is not significant (Ghozali, 2021).

Figure 3 *Bootsrapping* Model

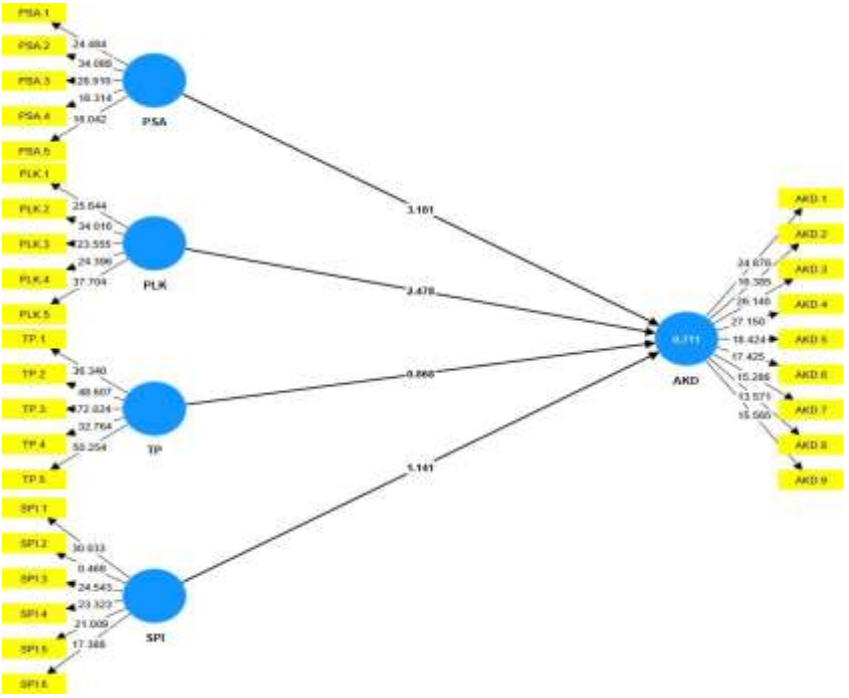


Table 14. *Path Coefficient* Test Results

Model	Original sample (O)	T statistics (|O/STDEV|)	P values
PSA (X1) -> AKD (Y)	0.445	3.181	0.001
PLK (X2) -> AKD (Y)	0.297	2.478	0.013
TP (X3) -> AKD (Y)	0.075	0.868	0.386
SPI (X4) -> AKD (Y)	0.106	1.141	0.254

Source: SmartPLS 4.0 output (2024)

Based on table 14. According to (Ghozali, 2021) it can be seen through the *T Statistic* to determine whether or not it is significant and the t table value is 1.96. T h e analysis results obtained are

a. The Effect of PSA on AKD

The effect of the PSA variable on AKD with t statistics is 3.181 and has a *p value of* 0.001. The t statistical value of 3.181> t table 1.96 and *p value* 0.001 <0.05, so statistically Ho is rejected and Ha is accepted, meaning that the PSA variable has a significant effect on AKD.

b. Effect of PLK on AKD

The effect of the PLK variable on AKD with t statistics

2.478 and has a *p value of* 0.013. The t statistical value of 2.478> t table 1.96 and *p value* 0.013 <0.05, so statistically Ho is rejected and Ha is accepted, meaning that the PLK variable has a significant effect on AKD.

c. Effect of TP on AKD

The resulting value of the TP variable on IMR with t statistics 0.868 < t table 1.96 and *p value* 0.386 > 0.05, statistically Ho is accepted and Ha is rejected, meaning that TP has no effect on IMR.

d. The Effect of SPI on AKD

The resulting value of the SPI variable on AKD with t statistics 1.141 < t table 1.96 and *p value* 0.254> 0.05, so statistically Ho is accepted and Ha is rejected, meaning that SPI has no effect o n AKD.

Table 14. *Path Coefficient* Test Results

Model	Original sample (O)	T statistics (|O/STDEV|)	P values
PSA (X1) -> AKD (Y)	0.445	3.181	0.001
PLK (X2) -> AKD (Y)	0.297	2.478	0.013
TP (X3) -> AKD (Y)	0.075	0.868	0.386
SPI (X4) -> AKD (Y)	0.106	1.141	0.254

Source: SmartPLS 4.0 Output (2024)

According to (Ghozali, 2021) it can be seen through the *T Statistic* to determine whether it is significant or not and the t table value is 1.96. T h e analysis results obtained are

a. The effect of PSA on AKD

The effect of the PSA variable on AKD with t statistics is 3.181 and has a *p value of*0.001. The t statistical value of 3.181> t table 1.96 and *p value* 0.001 <0.05, so statistically Ho is rejected and Ha is accepted, meaning that the PSA variable has a significant effect on AKD.

b. Effect of PLK on AKD

The effect of the PLK variable on AKD with t statistics 2.478 and has a *p value of* 0.013. The t statistical value of 2.478> t table 1.96 and *p value* 0.013 <0.05, so statistically Ho is rejected and Ha is accepted, meaning that the PLK variable has a significant effect on AKD.

c. Effect of TP on AKD

The resulting value of the TP variable on AKD with t statistics 0.868 < t table 1.96 and *p value* 0.386 > 0.05, statistically Ho is accepted and Ha is rejected, meaning that TP has no effect on AKD.

d. The Effect of SPI on AKD

The resulting value of the SPI variable on AKD with t statistics 1.141< t table 1.96 and *p value* 0.254> 0.05, so statistically Ho is accepted and Ha is rejected, meaning that SPI has no effect o n AKD.

E. Discussion

From the results of this study it was found that the Application of Accounting Systems, and Presentation of Financial Statements have an effect on Regional Financial Accountability while Public Transparency and Internal Control Systems have no effect on Regional Financial Accountability.

Accounting System Implementation on Regional Financial Accountability, the temporary assumption in the first hypothesis is that Accounting System Implementation affects Regional Financial Accountability. This study found that the Application of Accounting Systems affects Regional Financial Accountability.

One of the government's efforts to realize accountability related to regional financial management is to submit government financial accountability reports which are prepared by following the Application of Government Accounting Standards hereinafter abbreviated as SAP which is stipulated by Government Regulation. The Regional Government Accounting System is a tool to realize the basic principles set by SAP and accounting policies into a series of recording procedures using double-entry accounting through its tools in the form of journals, ledgers, balance sheets, and financial statements. With the implementation of the Regional Financial Accounting System, of course, it can reduce the occurrence of errors made by humans, and in these conditions calculations can be done accurately and financial reports can be done on time, which means that the application of the local government financial accounting system is getting better, In DKI Jakarta Province, based on respondents' answers, the implementation of the DKI Jakarta Province accounting system is in a very good category, which means that the DKI Jakarta Government has implemented Government Accounting Standards properly, *accrual-based* accounting *(accrual)* with the aim of increasing transparency and accountability and government performance.

Presentation of Financial Statements on Regional Financial Accountability, the temporary assumption in the first hypothesis is that the Presentation of Financial Statements affects Regional Financial Accountability. This study found that the Presentation of Financial Statements has an effect on Regional Financial Accountability. This study strengthens research (Jatmiko, Prawoto, Astuti & Sari, 2019; Safutra, Darwanis & Syam, 2019; Darwis, Ohorella & Zainuddin, 2022), but contradicts research (Sumartono & Pasolo, 2019; Pramudianti & Nugroho, 2022). found that the Presentation of Financial Statements has no effect on Regional Financial Accountability.

The presentation of regional financial reports is very important, because the Presentation of Regional Financial Statements is a structured representation of the financial position due to transactions carried out by local governments. The increasing demands for public accountability have implications for public sector management to provide information to the public, one of which is accounting information in the form of financial reports.

The presentation of Financial Statements by each SKPD (Regional Work Unit) in accordance with good Regional Financial Accountability, meaning that the DKI Jakarta SKPD is able to present financial reports properly, the DKI Jakarta SKPD is able to compile complete financial reports, complete financial reports on time, honest information, comparable financial reports, and the publication of local government financial reports through newspapers, the internet, or other

means are common for the DKI Jakarta SKPD (Regional Work Unit). The DKI Jakarta SKPD financial report is a benchmark in preparing the budget for the coming year.

Public Transparency on Regional Financial Accountability, the second hypothesis suspects that Public Transparency has an effect on Regional Financial Accountability. This study proves that Public Transparency has no effect on Regional Financial Accountability. This study strengthens research (Natision, Esien, Harjo & Charles, 2022; Purba, 2018), but is different from research (Jeriansyah & Mappanyukki, 2020; Widajatun & Kristiastuti, 2020; Tamara & Konde, 2016) which found Public Transparency affects Regional Financial Accountability. In managing regional finances, a clean, transparent and accountable government is needed. The easier access provided by local governments to users, the more potential it is to increase the transparency of regional financial reports, Each SKPD (Regional Work Unit) of DKI Jakarta facilitates access to services to all users of regional financial reports so that they are able to provide financial information to the public based on the consideration that the Regional Work Unit of DKI Jakarta is provide financial information to the public based on the consideration that the public has the right to know openly about the accountability of local governments in managing resources and their compliance with l a w s and regulations. On the other hand, Governor's Decree No. 1971 of 2011 concerning exempted (confidential) information within the DKI Jakarta Provincial Government. In this Governor's Decree, regional financial accountability documents such as SPJ (Financial Accountability Letter), tickets, receipts, proof of payment, auction documents, contracts, etc. are exempted. or SPK (Letter of Cooperation Agreementprocurement goods and services are categorized as exempt information and cannot be accessed by the public. The governor's decree contradicts the Public Information Disclosure Act (KIP), Law No. 14/2008, which relates to regional financial accountability documents. As is known, the Central Information Commission has determined that regional financial accountability documents, especially SPJ and receipts, are public information as long as the results of the audit of regional financial management have been reported by BPK or BPKP to the Jakarta DPRD.

With the governor's decree, it is difficult for the public to access regional financial accountability documents in regional financial management on the grounds that accountability documents are confidential documents (as exempt information and cannot be accessed by the public).

The third hypothesis suspects that the **Internal Control System** has an effect on **Regional Financial Accountability**. This study proves that the Internal Control System has no effect on Regional Financial Accountability. This study strengthens research (Brata, Arnan & Suharsono, 2019; Hulu, Maksum, Kholis, Tri & Baene, 2020; Sitorus, Setiyawati & Mappanyuki, 2019), but is different from research (Nugroho & Ayem, 2022); Islah, Harimurti & Matyja, 2022) which found the Internal Control System has no effect on Regional Financial Accountability.

Adequate internal control includes clear job descriptions, adequate portions and recording procedures, and good practices. Through good internal control, it is hoped that orders from the leadership can be carried out properly with a minimum of errors, fraud, abuse, or non- compliance with laws and regulations related to regional financial management. A good internal control system will increase the accountability of regional financial management. Regional financial management will be realized effectively and efficiently if a local government organization is able to create, implement and maintain an internal control system, so as t o provide adequate assurance in achieving the objectives of an agency, safeguarding state assets and increasing compliance with applicable laws and regulations.

Based on the results of the questionnaires that have been processed, it turns out that there are still many people who do not know their respective duties and responsibilities. Many staff or employees do other things outside their respective functions and responsibilities. So far there are no strict rules or sanctions to control staff and employees to work more effectively, efficiently and in accordance with the duties and responsibilities assigned.

CONCLUSION

This research shows that 1). DKI Jakarta SKPD is in a very good category, which means that the DKI Jakarta Government has implemented Government Accounting Standards well, *accrual-based* accounting *(accrual)* 2). DKI JAKARTA SKPD Jakarta SKPD is able to present financial reports well, the DKI Jakarta SKPD is able to compile complete financial reports, complete financial reports on time, honest information, comparable financial reports, and the publication of local government financial reports through newspapers, the internet, or other means are common for the DKI Jakarta SKPD (Regional Work Unit).3). With the existence of the governor's Decree No. 1971 of 2011, contrary to the KIP Law (Public Information Disclosure), Law No. 14 of 2008, the public has difficulty accessing regional financial accountability documents in regional financial management on the grounds that accountability documents are confidential documents (as exempt information and cannot be accessed by the public). 4). Each DKI Jakarta *SKPD* (Regional Work Unit) unit is able to manage finances properly and structured. In the end, transparency and accountability of regional financial management and the creation of public trust in the local government are achieved. This is supported by the ability of the head of each *DKI Jakarta SKPD (Regional Work Unit) unit* to continuously supervise and provide clear knowledge of the management system to his staff and implement it consistently.

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