THE INFLUENCE OF THE IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARDS ON THE QUALITY OF FINANCIAL STATEMENTS AND ITS IMPACT ON GOOD GOVERNANCE PRINCIPLES
(Survey of Tangerang City Regional Government Organization)

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ABSTRACT
This study aims to determine the influence of the implementation of government accounting standards on the quality of financial reports and its impact on the principles of good governance. We surveyed 30 Regional Organization (OPD) in Tangerang City area as the sample of study. SEM PLS is used as an analytical tool in this study. The study data used came from questionnaires collected using survey methods. The results show that: (1) the implementation of government accounting standards has a positive and significant effect on the quality of financial reports.(2) the quality of financial reports has an impact positive and significant to the principles of good governance.

KEYWORDS: *government accounting standards, financial report quality, good governance principles*

INTRODUCTION

The principles of good governance must be applied by the government to create good governance. therefore, the government of Indonesia has carried out reforms in the state financial management. The reform, are conducted by structuring legislation as a legal basis, institutional arrangement, structuring the system of state finance, and developing human resources in the financial sector (Rusmana et al, 2017). The financial management carried out by the regional government every year will be supervised by internal (APIP) and external parties (The Audit Board of The Republic of Indonesia) (Suwanda et al, 2015). Financial audits are conducted by The Audit Board of The Republic of Indonesia in order to provide opinions on the fairness of financial information presented in the financial statements. Performance inspection aims to assess aspects of efficiency, economics, and effectiveness. Examination with a

specific purpose aims to provide conclusions on a matter being examined (IHPS II BPK RI, 2016).

According to Harry Azhar Aziz (2016), the results of an audit conducted by The Audit Board of The Republic of Indonesia on the financial statements of state ministries/ institutions in 2015, there were still those who had disclaimer of opinions, the Ministry of Social Affairs, National Human Rights Commission, Ministry of Youth and Sports, and Public Broadcasting Institutions TVRI. In examining year 2015 local government financial statements, The Audit Board of The Republic of Indonesia gave unqualified opinions for 312 local government financial statements (58%), qualified opinion on 187 local government financial statements (35%), disclaimer of opinion on 30 local government financial statements (6%) and adverse opinion on 4 local government financial statements (1%). According Moermahadi (2016), there are four criteria used as a benchmark for The Audit Board of The Republic of Indonesia in giving opinions to the local

government financial statements. The four criteria are compliance with laws and regulations, effectiveness of the internal control system, absorption of government accounting standards, and disclosure.

According to the Chairman of the West Java The Audit Board of The Republic of Indonesia (Armand Syifa, 2016), several local governments are still faced with the problem of applying accrual-based accounting applications that are the current government accounting standards. The application of the accrual-based accounting system is a realization of the implementation of Government Regulation number 71 year 2010, concerning government accounting standards. The Minister of Home Affairs (Tjahjo Kumolo, 2015) adressed the same issue, which was that the application of the accrual-based accounting system that was implemented had not run optimally.

The results of The Audit Board of The Republic of Indonesia examination of the local government financial statements in Banten showed that the development of the quality of the financial statements of the local government financial statements was not as expected. It can be seen from the opinion on the local government financial statements given by The Audit Board of The Republic of Indonesia that there are still those who get a fair opinion with exceptions (IHPS II BPK RI, 2016). Research will be conducted on the local government of the City of Tangerang, because the Regional Government of Tangerang City is one of the regional government entities required to present financial reports in accordance with applicable regulations. From 2011 – 2015, The Audit Board of The Republic of Indonesia gave unqualified opinions (except for 2014 modified unqualified opinions) for local government financial statements of tangerang city (IHPS II BPK RI, 2016).

However, according to The Audit Board of The Republic of Indonesia's Main Financial Auditor VI, (Syafruddin Mosii, 2015) that the unqualified opinions on financial statements does not mean there are no problems in financial management by government institutions. Local governments earned won unqualified opinions must endeavor to further improve the quality of financial governance, not being trapped in an important mindset that has reached the highest opinion.The Financial Services Authority's Capital Market Supervisory Chief Executive (Nurhaida, 2016) expects the annual report award (ARA) to be able to encourage good corporate governance practices through information disclosure.

From the experts' statement above, it can be said that the quality of financial reporting in regional ministries, institutions and governments is still poor. One of these problems is a combination of incompatibility with government accounting standards. It is necessary to reward local governments for achieving the quality of annual financial reports so as to be able to encourage good corporate governance practices through information disclosure.Based on the description that has been stated, the theme in this study is the effect of the application of government accounting standards on the quality of financial reports and its impact on the principles of good governance.

Based on the research background described earlier, the formulation of the problem in this study is as follows: (1) whether government accounting standards affect the quality of financial statements and (2) whether the quality of financial statements has an impact on the principles of good governance. In accordance with the existing problems, the purpose of the research is to study and obtain empirical evidence of the research so that answers can be obtained on whether government accounting standards affect the quality of financial statements and whether the quality of financial statements has an impact on the principles of good governance.

Based on Government Regulation of the Republic of Indonesia Number 71 year 2010 the definition of Government Accounting Standards is the accounting principles applied in compiling and presenting government financial reports (Sudaryo et al., 2017). There are eight principles used in government financial accounting and reporting according to government regulation number 71 year 2010 as follows: accounting basis, principle of historical value, principle of realization, principle of substance outperforming formal form, principle of periodicity, principle of consistency, principle of complete disclosure and principle of fair presentation (Ratmono et al., 2015). The qualitative characteristics of financial statements according to government regulation number 71 year 2010 are normative measures that need to be realized in accounting information so that they can fulfill their objectives. There are four characteristics which are normative prerequisites that are needed so that government financial reports can meet the desired quality, which are relevant, reliable, comparable and understandable (Erlina et al., 2015).

According to Bastian (2014), good governance is carrying out good, clean and authoritative functions of government (structure, functions, people, rules, etc.). Government Regulation No. 101 year 2000 states that good governance is a government that carries out the principles of professionalism, accountability, transparency, excellent service, democracy, efficiency, effectiveness, rule of law, and acceptable to all people. However, Ulum and Sofyani (2016) state that the implementation of good governance can occur if three basic principles which include transparency, public participation, and accountability have been fulfilled.

The influence of the implementation of government accounting standards on the quality of financial statements and their impact on the principles of good governance can be described as follows:

Picture 1
Framework For Thinking

Based on this explanation, a hypothesis can be formulated:

H1: The implementation of Government Accounting Standards influences the Quality of Financial Statements.

H2: The quality of the Financial Report has an impact on the Principles of Good Governance

METHOD

This type of research uses quantitative research methods where research data uses numbers and statistical analysis. Quantitative research used is quantitative causal because it aims to test hypotheses about influence. In this case the influence of the application of government accounting standards on the quality of financial statements and its impact on the principles of good governance. Based on the type of investigation, this study is a causal study because this study wants to find answers to the problems faced (Sekaran, 2015). This research is descriptive research, where this research is conducted to find out and explain the characteristics of the variables under study in a situation. The purpose of this descriptive study is to describe aspects that are relevant to phenomena (Sekaran, 2015).

The variables used in this study are the dependent variable and the independent variable. This study aims to determine the influence of independent variables on the dependent variable, the independent variable is Government Accounting Standards (X), the dependent variable is the quality of Financial Statements (Y) and Principles of Good Governance (Z). All variables are measured using an interval scale, where respondents state the level of agree or disagree about something.

The population in this study were all regional device organizations in the Tangerang City Government with a total of 43. The selection of samples in this study was using the purposive sampling method. The number of samples to be used in this study is 30, which according to researchers can represent the population. Data collection in this study was conducted through a questionnaire. Data processing is done with Smart PLS software which is used to explain whether there is influence between variables.

RESULTS AND DISCUSSION

The general profile of respondents based on sex is 19 respondents male sex (63%) and 11 respondents female sex (37%). While the profile of respondents based on the type of education level is 14 respondents with a Bachelor degree (S1) and 16 respondents with a Bachelor degree (S2).

Based on the range of values and categorization carried out, the description of the variable implementation of government accounting standards can be presented in the following table 1:

Table 1
Description of Implementation Variables Government Accounting Standards

No	Dimension	Score	Category
1	Accounting Basis	4,53	Very high
2	Historical Value	4,40	Very high
3	Realization	4,30	Very high
4	Substance Outperforms The Formal Form	4,23	Very high
5	Periodicity	4,30	Very high
6	Consistency	4,33	Very high
7	Complete Disclosure	4,50	Very high
8	Fair Presentation	4,47	Very high
	Average value	4,38	Very high

Source: Primary data processed

From table 1, it can be explained that the average value of the research dimensions of government accounting standard variables is 4.38 with a very high category. The lowest score of 4.23 is in the dimension of substance outperforming the formal form and the highest score of 4.53 is found in the basis of accounting dimensions.

Based on the range of values and categorization carried out, the description of financial report quality variables can be presented in the following table 2:

Table 2
Description of Quality Variables in Financial Statements

No	Dimension	Score	Category
1	Relevant	4,37	Very high
2	Reliable	4,26	Very high
3	Comparable	4,36	Very high
4	Understandable	4,38	Very high
	Average value	4,34	Very high

Source: Primary data processed

From table 2 above it can be explained that the average value of the research dimension of the financial report quality variable is 4.34 with a very high category. The lowest score of 4.26 is found in the reliable dimension and the highest score of 4.38 is in the understandable dimension.

Based on the range of values and categorization performed, the description of the variables of the principles of good governance can be presented in the following table 3:

Table 3
Description of the Variables of Good Governance Principles

No	Dimension	Score	Category
1	Transparency	4,09	High
2	Participation	4,16	High
3	Accountability	4,31	Very high

Average value	4,19	High

Source: Primary data processed

From table 3 above, it can be concluded that the average value of theresearch dimension of the good governance principle is 4.19 with a high category. The lowest score of 4.09 is in the transparency dimension and the highest score of 4.31 is in the dimension of accountability.

A research statement / variable is declared valid if it has a loading factor above 0.70 against the intended construct. While loading factors from 0.50 to 0.60 can still be maintained (Gozhali, 2014: 227). Based on the results of loading factors, it can be concluded that there are no indicators that have values below 0.5 so that they can be declared valid (Table 4).

Table 4
Validity Test Results

Variable	Indicator Loading Factor Range	Information
Implementation of Government Accounting Standards	0,919 s.d. 1,000	Valid
Quality of Financial Statements	0,712 s.d. 0,949	Valid
Principles of Good Governance	0,679 s.d. 0,953	Valid

Source: Results of smart PLS data processing.

Reliability testing is used to test the level of reliability of a measuring instrument. The construct reliability test is measured using the reliability composite and cronbach's alpha from the indicator block that measures the construct. The following are the composite reliability test results and cronbach's alpha from Smart PLS: (table 5)

Table 5
Composite Reliability **dan** *Cronbach's Alpha*

Construct	Cronbach's Alpha	Composite Reliability
Implementation of Government Accounting Standards	0.939	0.948
Quality of Financial Statements	0.943	0.951
Principles of Good Governance	0.893	0.914

Source: Results of smart PLS data processing.

Variables declared reliable if they have a composite reliability value above 0.70 and cronbach's alpha above 0.60. From the results of the data above all variables have composite reliability values above 0.70 and cronbach's alpha above 0.60. So it can be concluded that the indicators used in each variable have good reliability or ability to measure the construct.

The process of testing the structural model uses the R-square value (R2) which is the model's goodness fit test. The R-square value is presented in the following table:

Table 6
R *Square*

Construct	R Square
Quality of Financial Statements	0.726
Principles of Good Governance	0.376

Source: Results of smart PLS data processing.

Based on the table above, the application of government accounting standards, gives a R-square value of 0,726which can be interpreted that construct variability in the quality of financial statements that can be explained by constructive variables applying government accounting standards of 72,60% while 27,40% explained by other variables outside of the research.The quality of financial statements provides a R-square value of 0,376 which can be interpreted that the variability of the constructs of the principles of good governance that can be explained by the contract variable quality of financial statements is 37,60% while 62,40% is explained by other variables outside the research.

Measurement Model Testing *(Outer Model)*

The test of the outer model aims to determine the relationship between indicators and their variables. Indicators are considered reliable if they have a correlation value above 0.70, but in the development stage the 0.50 correlation can still be accepted (Ghozali, 2014). The measurement model of the variable implementation of government accounting standards can be seen in the following table:

Table 7
Outer Model **Variable**
Implementation of Government Accounting Standards

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
X.1 <- SAP	0,676	0,710	0,107	6,307	0,000
X.2 <- SAP	0,873	0,860	0,057	15,281	0,000
X.3 <- SAP	0,844	0,836	0,067	12,550	0,000
X.4 <- SAP	0,816	0,787	0,076	10,678	0,000
X.5 <- SAP	0,761	0,765	0,099	7,715	0,000
X.6 <- SAP	0,805	0,803	0,088	9,168	0,000
X.7 <- SAP	0,821	0,839	0,055	14,812	0,000
X.8 <- SAP	0,904	0,911	0,029	31,023	0,000
X.9 <- SAP	0,771	0,761	0,070	10,982	0,000
X.10 <- SAP	0,758	0,760	0,076	9,927	0,000

Source: Results of smart PLS data processing

From table 7 above, it can be explained that all indicators and dimensions in the variables of government accounting standard implementation have values above 0.50 and the calculated t value is greater than t table (2.0595) at the 0.05 significance level,

meaning that all research variables on the model are very feasible to be maintained or deserve to be accepted.

Financial report quality variables have 4 dimensions consisting of relevant, reliable, comparable, understandable and 12 indicators consisting of (Y.1 - Y.12). The test of the outer model aims to determine the relationship between indicators and their variables. The measurement model of the variable quality of financial statements can be seen in the following table:

Table 8
Outer Model in Quality Variables of Financial Reports

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Y1 <- KLK	0,630	0,659	0,126	5,009	0,000
Y2 <- KLK	0,704	0,732	0,140	5,040	0,000
Y3 <- KLK	0,784	0,775	0,082	9,567	0,000
Y4 <- KLK	0,860	0,853	0,059	14,450	0,000
Y5 <- KLK	0,774	0,762	0,060	12,885	0,000
Y6 <- KLK	0,858	0,859	0,039	22,175	0,000
Y7 <- KLK	0,720	0,755	0,105	6,836	0,000
Y8 <- KLK	0,852	0,844	0,041	20,998	0,000
Y9 <- KLK	0,690	0,692	0,101	6,817	0,000
Y10 <- KLK	0,888	0,891	0,029	30,835	0,000
Y11 <- KLK	0,855	0,852	0,033	25,849	0,000
Y12 <- KLK	0,800	0,797	0,100	8,018	0,000

Source: Results of smart PLS data processing

From table 8 above, it can be explained that all indicators and dimensions of financial report quality variables have values above 0.50 and calculated t values greater than t table (1.660) at the 0.05 level of significance, meaning that all research variables on the model are very feasible to be maintained or deserve to be accepted.

Variables of the principles of Good Governance have 3 dimensions consisting of transparency, participation, accountability and 10 indicators consisting of (Z.1 - Z.10). The test of the outer model aims to determine the relationship between indicators and their variables. The measurement model of the variables of Good Governance principles can be seen in the following table:

Table9
Outer Model in the Variables of Good Governance Principles

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Z1 <- PPGG	0,531	0,394	0,267	2,616	0,008
Z2 <- PPGG	0,728	0,718	0,085	8,594	0,000
Z3 <- PPGG	0,688	0,726	0,094	7,309	0,000
Z4 <- PPGG	0,818	0,848	0,069	11,863	0,000
Z5 <- PPGG	0,770	0,788	0,055	13,945	0,000
Z6 <- PPGG	0,814	0,811	0,060	13,595	0,000
Z7 <- PPGG	0,718	0,716	0,094	7,646	0,000
Z8 <- PPGG	0,883	0,897	0,032	27,574	0,000
Z9 <- PPGG	0,722	0,752	0,099	7,298	0,000
Z10 <- PPGG	0,560	0,579	0,129	4,349	0,000

Source: Results of smart PLS data processing

From table 9 above, it can be explained that all indicators and dimensions of the Good Governance principles have values above 0.50 and the tcount is greater than t table (1.660) at the 0.05 significance level, meaning that all research variables on the model are very feasible to be maintained or deserve to be accepted.

The testing of the hypothesis in this study is based on the t value of statistics generated from the Smart PLS output then compared with the t-table value. The hypothesis testing criteria in this study are the significance level (α) of 5% and determined by the following criteria:
1. If t count > t table (1.660) then the hypothesis is accepted.
2. If t count < t table (1.660), the hypothesis is rejected.

To find out the significance of the implementation of government accounting standards to the quality of financial statements by looking at the value of the parameter coefficient and the significance value of t statistics. The value of the parameter coefficient and significance value of t statistics can be seen in table 10 below:

Table 10
Path Coefficient Value Table

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic (IO/STDEVI)	P Values
SAP -> KLK	0,852	0,876	0,071	12,058	0,000

Source: Results of smart PLS data processing

Based on table 10 the magnitude of the parameter coefficient is 0.852 which means there is a positive influence on the application of government accounting standards to the quality of financial statements. The effect of the application of government accounting standards on the quality of financial statements is 85,2%, while the remaining 14,8% is influenced by other variables. The higher the application of government accounting standards, the higher the quality of financial statements. The t value of statistics is 12,058 with a significance level of 5% = 1,660, the t value of statistics is greater than t table. This means that the application of government accounting standards has a positive and significant effect on the quality of financial statements

To find out the significance of the impact of the quality of financial statements on the principles of good governance by looking at the value of the parameter coefficient and the statistical significance t.

Parameter coefficient values and significance values t statistics can be seen in table 11 below:

Table11
Path Coefficient Value Table

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic (IO/STDEVI)	P Values
KLK -> PPGG	0,613	0,640	0,114	5,365	0,000

Source: Results of smart PLS data processing
Based on table 11 the parameter coefficient is 0,613, which means that there is a positive impact on the quality of financial statements on the principles of good governance. The effect of financial report quality on the principles of good governance is 61,3%, while the remaining 39,7% is influenced by other variables. The higher the quality of financial statements, the higher the impact on the principles of good governance.The value of t statistics is 5,365 with a significance level of 5% = 1,660, the t value of statistics is greater than t table. This means that the quality of financial statements has a significant effect on the principles of good governance.

Influence of Implementation of Government Accounting Standards on the Quality of Financial Statements.

Based on the results of statistical tests and the significance that the application of government accounting standards has a positive and significant effect on the quality of financial statements. So that means the higher the application of government accounting standards of an agency, the better the quality of financial statements. Government Accounting Standards are guidelines that must be applied to create and present financial reports of government agencies including the Tangerang City government. From the results of the study, the application of government accounting standards has a positive and significant effect on the quality of financial statements, meaning the Tangerang City Government has implemented Government Accounting Standards in accordance with Government Regulation Number 71 year 2010.

Based on Government Regulation Number 71 year 2010 concerning Government Accounting Standards, the implementation of accrual-based accounting systems must be carried out by the Tangerang City Government no later than 2015, but the Tangerang City Government has implemented it in 2014. This illustrates that the Tangerang City Government has prepared well in the application of accrual-based accounting systems.The success of the Tangerang City Government in implementing Government Accounting Standards that use an accrual-based system can be seen from the opinion on the financial report audit conducted by The Audit Board of The Republic of Indonesia against the Tangerang City Government.

Based on IHPS I BPK year 2018, The Audit Board of The Republic of Indonesia did not find any weaknesses in the implementation of government accounting standards in the Tangerang City financial report so that The Audit Board of The Republic of Indonesia gave unqualified opinions. From 2013 - 2017, the The Audit Board of The Republic of Indonesia gave unqualified opinions (except for 2014 modified unqualified opinions) for the local government financial statements of tangerang city. This shows that the financial statements of the Tangerang City local government are very good or quality.

The results of this study are in line with Mia Oktarina, Kharis Raharjo, Rita Andini (2016) which states that the application of government accounting standards affects the quality of financial reports in the city of Semarang. Likewise, the research results of Pravitasari Eka Ningtyas, Dini Widyawati (2015) which states that the effectiveness of applying government accounting standards has a positive and significant effect on the quality of local government financial reports. Different results were obtained from Nilam Sari's research, Amir Hasan, Volta Diyanto (2016) which stated that the application of government accounting standards had no significant effect on the quality of Bungo district government financial statements.

Impact of Quality of Financial Statements on the Principles of Good Governance.

Based on the results of statistical tests and the significance that the quality of financial statements has a significant impact on the Principles of Good Governance. So that means the higher the application of the quality of financial statements of an agency, the better the impact on the Principles of Good Governance. Based on IHPS I BPK year 2018, From 2013 - 2017, the The Audit Board of The Republic of Indonesia gave unqualified opinions (except for 2014 modified unqualified opinions) for the local government financial statements of tangerang city. This shows that the financial statements of the Tangerang City local government are very good or quality.

The quality of a good financial report and achieving a reasonable opinion without exception means providing open and honest financial information to the public (transparency) and as a form of accountability for all activities carried out by a trustee of the person or entity that is responsible for what which has become a joint consensus (participation). In this case, the responsibility of the Mayor of Tangerang for the management of regional finances to DPRD of the City of Tangerang, the community and other parties.If the main principles of good governance include transparency, community participation, and accountability have been fulfilled, the implementation of good governance can work well. Thus the achievement of Unqualified opinion on the Tangerang City financial report will have an impact on the implementation of good governance.

The results of this study are in line with the research of Diana Sari (2012) which states that the quality of financial statements of local governments has a positive effect on the principles of good financial governance. Likewise, the results of Nunuy Nur Afia's research, Dien Noviany Rahmatika (2014) stated that the quality of financial reporting has been the implication for good government governance. The same results were obtained from the research of Dien Noviany Rahmatika (2014) which states that the quality of financial reporting has a significant effect on good government governance application.

CLOSING
Conclusion

Based on the background, formulation of the problem, objectives, literature review, testing of hypotheses and discussion, it can be concluded that: (1) The application of government accounting standards has a positive and significant effect on the quality of financial statements. This means that the higher the application of government accounting standards of an agency, the better the quality of financial statements. Achieving Unqualified Opinions is evidence that the application of government accounting standards has been implemented in accordance with Government Regulation 71 year 2010; (2) The quality of financial statements has a positive and significant effect on the principles of Good Governance. This means that the more quality financial statements will have a good impact on the principles of good governance. The achievement of Unqualified Opinion is proof that financial information is carried out openly and honestly to the public (transparency) and as a form of accountability for all activities carried out by a trustee of the person or entity that holds the accountability for what has become a consensus together (participation).

The results of this study are expected to increase knowledge and contribute scientifically to government accounting science, especially regarding financial reporting quality which is influenced by the application of government accounting standards and its impact on the principles of good governance. The researcher realized that there were still many limitations in the research that had been carried out, among others the number of variables and samples in this study is limited, so it needs to be developed and added in the next study.

Suggestion

Based on the results of the discussion and conclusions described above, the researcher gives the following suggestions: (1) The Tangerang City Government is expected to be able to implement government accounting standards better so that the quality of financial reports continues to increase, (2) The Tangerang City Government is expected to be able to improve the quality of its financial statements in order to have a better impact on the principles of good governance.

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