Determinants of the Value Regional Government Financial Information Reports

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Article Information	Abstract
	The purpose of this study is to directly demonstrate the factors influencing the financial report data value from local governments. The 32 regional apparatus organizations of the Baubau City government are the subjects of this study. 128 people participated in this study, including the financial treasurer, head of finance, secretary, and head of Regional Apparatus Organizations. Questionnaires were employed in this study in order to gather data. The questionnaire in this study is measured using a Likert scale. Multiple linear regression analysis is the type of data analysis that was performed using the SPSS data processing software. This study employs quantitative methods. This research finds that the implementation of government accounting standards partially influences the value of financial report information. The information value of financial reports is influenced by the competence of human resources and how well the local government information system runs. Simultaneously, government accounting regulations, the quality of human resources, and local government information systems influence the information value of financial reports. The implication of this research is that this research can fill gaps and provide useful information for local governments in increasing the value of financial report information.

INTRODUCTION

Public sector organizations in Indonesia face many challenges due to the lack of accountability and transparency in central and regional public institutions. In government organizations, public accountability refers to providing information to stakeholders regarding the government's financial performance and activities. Mardiasmo (2002), regarding public accountability in (Abdullah & Rafid, 2017), With regard to public accountability, the agent must demonstrate, document, and make public all actions and activities that are accountable to the principal, who has the authority to request accountability.

The need for accountability of central and provincial governments in Indonesia is currently increasing as a result of improved governance. Central and regional governments are needed to safeguard people's rights, especially the right to access information, obtain information, and know their desires. to become an information provider (Mardiasmo, 2009). Financial accountability refers to providing information to relevant stakeholders regarding the steps taken to ensure the accuracy of financial reports. To achieve this goal, government financial reports must meet the four quality requirements above. Enhanced financial reports will have superior

information (Djawang, 2019). Mbir, Agyemang, Tackie, & Abeka (2020) assert that financial reports serve as a form of accountability report on the state of the company's finances. More Krupka, et, al (2022) state that integrated and sustainable financial reports, are characteristics of a good financial reporting system .

The financial reports required by local governments are presented well. Many people still rely on financial report data published by local governments for various reasons. Government Regulation Number 24 of 2005 has been replaced by Government Regulation Number 71 of 2010 pertaining to Government Accounting Standards (GAS). Government Regulation Number 71 applies pure accrual-based accounting for government administration, where the application of pure accruals must begin no later than four years after this regulation is issued. (Ariyanto, 2020). According to Government Regulation Number 71 of 2010, those who use government financial reports are: the government, people's representatives, supervisory institutions, audit institutions, parties involved in or providing capital investment, loans and donations, investment, and the government. According to Government Regulation No. 71 of 2010, In order to make sure that government financial reports have the required qualities, relevant, credible, comparable, and understandable it is vital to consider the characteristics of the quality of government financial reports. To achieve successful financial management, every action an organization takes to manage its regional finances must be planned as thoroughly as possible (Tri Ikyarti, 2019).

Local governments are responsible for disclosing their financial performance to the public through financial reports. Regional Government Financial Reports (RGFR) assess the extent and effectiveness of activities planned or achieved in relation to budget use. Provide an explanation regarding the performance and responsibilities of managing the financial budget over a certain period of time. In conformity with 2010 Government Regulation Number 71, there are four main categories of entities that require government financial reports: the general public; elected officials, regulatory bodies, and audit institutions; individuals or organizations that provide donations, investments, or loans; and the government itself. Regional governments have the responsibility to prepare and submit Regional Government Financial Reports (RGFR) that are useful and in accordance with user needs. (Aprsiansyah, Rahayu, & Erwati, 2020)

Minister of Home Affairs Regulation Number 64 of 2013 requires regional governments to use an accrual-based government accounting system. They must make financial reports using accrual-based GAS. The aim is to focus on costs incurred rather than increasing benefits for stakeholders, including users of government financial reports and examiners of government financial reports. This is in line with basic accounting principles, one of which is that costs must be proportional to the benefits obtained (Nadir & Hasyim, 2017).

Some factors influencing the information value of government financial reports are the use of government accounting standards, the quality of human resources, and the accessibility of local government information systems. The main determinant is human resources, namely people who work for a company and have the potential to function as assets, not goods. Like the quality of human resources, the use of system technology has not fully helped the preparation of financial reports. This is because there are many related problems that can hinder the preparation of financial reports (Agustina et al., 2023) . In this case, BPKP showed a positive response by developing

a computer application program called the Regional Government Information System (RGIS).

The information value of financial reports is a requirement that must be met in compiling accounting information and financial reports to ensure that the resulting financial reports offer valuable information for their users. Financial reports function as indicators of government operational efficiency, so the government's ability to produce quality financial reports is needed (Cris Kuntadi, Juniarty Erika Magdalena Saragi, 2022).

Some factors influencing the information value of government financial reports are the use of government accounting standards, the quality of human resources, and the accessibility of local government information systems. Miyauch & Sanada, (2019) these standards help create sound government and non-government financial reports, which impact voluntary disclosure. Pangaribuan, et al (2019) and provide benefits for stakeholders (Pangaribuan, et al, 2022). By using SAP, financial reports are prepared in accordance with regulations. SAP ensures that financial reports contain financial information that is useful for users and shows that financial reports meet information qualifications. . Siahaan & Simanjuntak, (2020) , Triwahyuni, (2016), Safitri, Amiruddin, Selong, Tenriwaru, & Basalamah, (2023), Anto & Yusran, (2023), Agustina Mutia et al., (2023), Costa, et al. Al . al, (2022), Chung, (2022) in their research that government accounting standards have a significant positive effect on the information value of financial reports. Arza, Syafitri, Delori, & Meyla, (2021) found that the implementation of Government Accounting Standards had an effect on the quality of RGFR but was not significant. Meanwhile, Maryani Saturday, Dwiyani Sudaryanti, (2023), Agustina Mutia et al., (2023), Silvia Almar'atus Sholohah, Ardiani Ika Sulistyawati, (2019) found that government accounting standards have no effect on the value of financial report information.

The quality of work of government officials can be seen in their ability, high motivation, hard work, and always involving themselves in solving problems and providing brilliant solutions in all activities. Apart from that, the ability of an apparatus can also be seen in the accuracy, thoroughness, skill, and cleanliness of its work. Because performance measurement is closely related to public accountability, it is very important for organizations in the public sector to do this. Human Resources (HR) have a significant role in planning, executing, and controlling the operations of an organization, contributing to its success. Financial reports must meet qualitative criteria. Thus, effective use of human resources will result in improved regional financial reporting. The qualitative requirements of financial reports can be satisfied by high-quality financial reports. Cris Kuntadi, et al (2022), Mahardini & Miranti, (2018), Nirwana & Haliah, (2018) found that Human Resource Competency influences the value of financial information, Anto & Yusran, (2023), found that human resource competency power has a positive but not significant effect on the quality of local government financial reports. Different from Triwahyuni, (2016), Suhardjo, (2019), Nadir & Hasyim, (2017), Latifah, (2015), Agustina Mutia et al., (2023), Silvia and Ardiani, (2019) stated that the quality of human resources has no effect on the value of financial report information.

The use of the Regional Government Information System (RGIS) is one component that increases the value of financial report data. Because the government accounting system must always keep up with the times, adequate growth in information technology is needed to carry out reforms to produce relevant and

reliable financial reports. Local governments have adopted computer-based accounting systems as a result of advances in information technology, which have simplified their operations. Computerizing financial reports can save time and reduce calculation errors. The resulting financial reports become better with increased use of information technology. Therefore, it can be said that the use of information systems influences the value of financial report information. Research by Anto & Yusran, (2023), Phuong-Nguyen, et al (2020), Hosinzadeh, Valiyan, & Abdoli, (2021), (Sarwono & Handayani, 2021) which claims that the value of financial report information is significantly influenced by financial information technology . In contrast to the research of S, Cahyono, & N, (2020), Suhardjo, (2019), Latifah, (2015), Silvia, et al. (2019), Agustina Mutia et al., (2023), (Sundari & Rahayu, 2019), (Saebani, 2022) found that the information value of local government financial reports was not affected by the use of information systems. In general, IT can help local government financial management if they implement it enthusiastically. IT assistance in managing financial report data, increasing the accuracy and precision of data operations, as well as assisting officials in managing and accounting for financial reports (Roshanti., et al (2014).

RESEARCH METHOD

The research is causal, and the subject of the research is 32 organizations of regional devices in the Baubau City Government neighborhood. The sample consisted of the head of department, the secretary, the chief of the financial department, and the Treasury, with a sample size of 128 respondents. The source of the data is primary data, i.e., the use of research questionnaires and the research instruments presented in Table 1. The Likert scale 1-5 (Very Disagree–Very Agree) is used to analyze respondents' answers. The study uses three independent variables: government accounting standards, the quality of human resources, and local government information systems. And the bound variable is the financial report information value.

Tabel 1. Instrumen Penelitian

Variable	Indicator	Source
Application of Government Accounting Standards	1. Basic Accounting 2. Historical Value 3. Realization 4. Substance Over Formal Form 5. Periodicity 6. Consistency 7. Complete Disclosure 8. Reasonable Presentation	(Mentu & Sondakh, 2016)
Human Resource Competence	1. Knowledge 2. Skill 3. Attitude	(Pujanira & Taman, 2017)
Regional Government Information System	1. Computer availability 2. Availability of software 3. Internet network availability	(Nayla Sabrina, 2016)

Variable	Indicator	Source
	4. Accounting System of Regional Devices Organizations	
Financial Report Information Value	1. Relevance 2. Andal 3. Comparable 4. Understood	(Pujanira & Taman, 2017)

The data analysis technique used is double linear regression. The equation of the double regression model is as follows:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3 X3 + e$$

Information:
Y   : Information Value of Financial
α   : constant
β 1- β 3   : Coefficient Regression
X1   : Implementation of Government Accounting Standards
X2   : Quality of Human Resources
X3   : Information Systems Regional Government
e   : error

RESULTS AND DISCUSSION
Results
Classical Assumptions Test
1. Normality Test Results

Table 2. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		128
Normal Parameters [a, b]	Mean	.0000000
	Std. Deviation	2.88180684
Most Extreme Differences	Absolute	,056
	Positive	,056
	Negative	-.056
Kolmogorov-Smirnov Z		,634
Asymp. Sig. (2-tailed)		,816
a. Test distribution is Normal.		
b. Calculated from data.		

Source: Primary Data, processed in 2024

A residual significance value of 0.859 was produced by the *One-Sample Kolmogorov-Smirnov normality test*, which is greater than the threshold of 0.05. So, it can be concluded that the research data has a normal distribution.

2. Multicollinearity Test

Table 3. Multicollinearity Test Results

Coefficients [a]

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,151	4,525		.033	,973		
Government Accounting Standards	,630	.122	,406	5,181	,000	,681	1,468
Quality of Human Resources	,387	,115	,279	3,348	,001	,602	1,662
Implementation of Regional Government Information Systems	,258	,091	,199	2,839	,005	,854	1,171

a. Dependent Variable: Information Value of Financial Reports

Source: Primary Data, processed in 2024

The variables of regional government accounting standards, human resource quality, and regional government information system implementation had tolerance values of 0.681, 0.602, and 0.854, respectively, all surpassing 0.10, according to the results of the multicollinearity test. Consequently, the conclusion is that the regression model shows no indications of multicollinearity.

Multiple Linear Regression Analysis

Based on *the coefficient table* in table 2, the regression equation formed is:

$$Y = 0.151 + 0.630X_1 + 0.387X_2 + 0.258X_3$$

The constant value is 0.151, this shows that if the independent variable is the implementation of local government accounting standards, the quality of human resources and the implementation of local government information systems is 0 then the value of the dependent variable (the value of financial report information) is 0.151. The regression coefficient for local government accounting standards (X1) is 0.630 and has a positive sign, which indicates that the value of the variable value of financial report information (Y) increases by 0.630 because the value of local government accounting standards (X1) increases, and the values of other independent variables remain constant. The coefficient with a positive sign indicates that there is a unidirectional relationship between the regional government accounting standards variable (X1) and the financial report information value variable (Y). The regression coefficient for the quality of human resources is 0.387 and has a positive sign, indicating a unidirectional relationship between the variable application of the quality of human resources (X2) and the variable value of financial report information (Y), because the value of the variable quality of human resources (X2) increases by 0.387, and the values of other independent variables are fixed. HR has a positive sign with a regression coefficient of 0.258. Thus, the value of regional government information system implementation (X3) increased by 0.258, and the values of other independent variables remained the same. The coefficient with a positive sign indicates a unidirectional relationship between the regional government

information system implementation variable (X3) and the financial report information value variable (Y).

Hypothesis Test Results
1. Partial Test Results (t-test)

With a significance value of 0.000 and an alpha value of 0.05, the multiple linear regression test results, based on the data in Table 2, indicate that the variable establishing regional government accounting standards has a positive and significant influence on the value of financial report information. The value of financial report information is positively and significantly impacted by the quality of human resources; this impact is represented by a variable significance value of 0.001, which is less than the alpha value of 0.05. With a significance value of 0.005, which is smaller than the alpha value of 0.05, the regional government information system implementation variable has a positive and large influence on the value of financial report information. In other words, there is a partially significant positive influence of each variable X1, X2, and X3 on variable Y.

2. Simultaneous Test Results (F-Test)
Table 4. Simultaneous Test Results

ANOVA [a]					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	975,906	3	325,302	38,245	,000b
Residual	1054.711	124	8,506		
Total	2030,617	127			

a. Dependent Variable: Information Value of Financial Reports
b. Predictors: (Constant), Government Accounting Standards, Quality of Human Resources, Implementation of Regional Government Information Systems

Source: Primary data processed (2024)

The application of government accounting standards, the caliber of human resources, and local government information systems have a positive and significant influence on the information value of financial reports, according to the results of the multiple linear regression test, where the significance value of 0.000 is smaller than the alpha value of 0.05.

3. Coefficient of Determination Test Results (R^2)
Table 5. Coefficient of Determination Test Results

Model Summary [b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,693 [a]	,481	,468	2,916

a. Predictors: (Constant), Implementation of Regional Government Information Systems, Implementation of Government Accounting Standards, Quality of Human Resources
b. Dependent Variable: Information Value of Financial Reports

Source: Processed Primary Data, (2024)

The output in the above table indicates that the R Square value is 0.481, indicating that 48.1% of the value of financial report information is influenced by the variables that set government accounting standards, implement regional government information systems, and have high human resource quality.

Discussion
The Influence of Government Accounting Standards on the Information Value of Financial Reports

With a significance value of 0.000, the Regional Accounting Standards variable has a lower value than the alpha of 0.05. In light of this, it can be said that the use of regional government accounting standards significantly and favorably affects the information contained in financial reports. The information value of financial reports and the efficacy of local government accounting standards are positively correlated, supporting the acceptance of hypothesis (H1). Therefore, effective implementation of government accounting standards will produce excellent financial report information. This research is in line with (Siahaan & Simanjuntak, 2020), (Triwahyuni, 2016), (Safitri et al., 2023), (Anto & Yusran, 2023). The government has greater access to government financial reports as an agent than a principal. Government accounting standards ensure that information asymmetry can be predicted and accounted for in financial reporting. Government accounting standards refer to the accounting principles used in government financial reports. Central and local governments use these standards to improve their financial reporting and increase the transparency and accountability of government accounting. The main goals of accounting standards are to make readers better understand financial statements, reduce the possibility of misinterpretation between preparers and users, and facilitate comparison of financial information. The importance of accounting will increase if accounting is regulated by the government. Government accounting regulations will not only increase the relevance of accounting, but will also increase the value of financial report information. Therefore, if government accounting regulations are implemented correctly, the quality of financial report information will also increase.

Government Accounting Standards (GAS) must be used to improve the information value of government financial reports in accordance with Government Regulation No. 71 of 2010; better use of these standards results in better financial report preparation for local governments. Financial reports from regional governments must meet quality criteria by being pertinent, trustworthy, comparative, and comprehensible. For government officials to produce high-quality financial reports, they must be proficient in GAS. Thus, the performance of local government financial reports and the quality of sound financial reporting will be impacted by GAS knowledge, enabling government officials to produce financial reports that are accountable.

The Influence of Human Resource Quality on the Information Value of Financial Reports

The quality of Human Resources has a positive and significant impact on the value of financial report information; The significance value of 0.001 is lower than the alpha value of 0.05, indicating that the quality of human resources is comparable to the value of the financial report information produced. This shows that the second

hypothesis is accepted, the government's financial report data will be better with good human resources. Resources that are proficient in completing tasks are needed to improve the quality of financial reports. This task must include increasing knowledge and skills through training as well as good behavior in accordance with regulations to complete it quickly and efficiently. This finding is in line with Cris Kuntadi, et al (2022), Mahardini & Miranti, (2018), Nirwana & Haliah, (2018) who found that Human Resource Competence influences the value of financial information.

The Influence of Regional Government Information Systems on the Information Value of Financial Reports

The regional government information system's implementation has a positive and significant impact on the value of financial report information, as indicated by the significance value of 0.005 for the system's variable, which is less than the alpha value of 0.05. Better outcomes will arise from raising the standard of information technology utilized in local government financial reports. The two primary determinants of information technology quality are computers' speed at transmitting the required information and their efficiency and accuracy in analyzing financial data. The transparency of financial information can be increased by reports produced using appropriate information technology. (Hosinzadeh et al., 2021). Improving the quality of information technology, carried out through the use of adequate hardware, software and networks, is one of the local efforts to improve government performance in presenting financial reports. The government believes that the use of appropriate hardware, software and networks can produce reliable financial information for the general public and the government. This finding is in line with research by Anto & Yusran, (2023), Phuong-Nguyen, et al (2020), Hosinzadeh, Valiyan, & Abdoli, (2021) who said that information technology has a positive and significant effect on the quality of financial reports.

This demonstrates how enhancing the value of financial reporting data will be impacted by the deployment of an effective Regional Government Information System (RGIS). However, the value of the financial reporting information generated will also decline if the Regional Government Information System (RGIS) is not deployed properly. Therefore, it can be concluded that the value of the financial reporting information will also be of good value if the local government information system used to enter the data is implemented and controlled efficiently.

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The Influence of Government Accounting Standards, Quality of Human Resources, Regional Government Information Systems on the Information Value of Financial Reports

The results of the multiple linear regression test show that the quality of human resources, the adoption of local government information systems, and the application of government accounting standards all concurrently have a positive and significant impact on the information value of financial reports, with the significance value of 0.000 being smaller than the alpha value of 0.05. This shows that with government accounting standards supported by quality human resources and a well-implemented local government information system, quality and reliable financial reporting information can be produced. If the opposite happens and these three variables are not applied then this will also have a negative impact on the value of financial reporting information. In line with research by Agustina Mutia et al., (2023).

Accuracy, timeliness, completeness and consistency are four ways to assess the quality of data in financial reports. This shows that local government information systems can produce better data compared to data produced manually. If human resources have the skills and ability to prepare financial reports well and in accordance with government accounting standards, the quality of financial reports will be affected. Overall, the implementation of government accounting standards, the quality of human resources and local government information systems will influence the information value of government financial reports. The value of information or the quality of financial reports prepared by regional governments will be better if the regional government information system, government accounting standards and the quality of human resources are better, the better if they can be understood and implemented well.

This shows that with a regional government information system that is implemented well, then supported by properly implemented government accounting standards and equipped with quality human resources, this combination will produce quality and reliable financial report information value. On the other hand, without the implementation of a good local government information system, government accounting standards that are not implemented and human resources that lack understanding will have a poor impact on the value of financial report information.

CONCLUSION

The aim of this research is to provide empirical evidence about variables that influence the value of local government financial report data. This research finds that the implementation of government accounting standards partially influences the value of financial report information. The information value of financial reports is influenced by the competence of human resources and how well the local government information system runs. Simultaneously, government accounting regulations, the quality of human resources, and local government information systems influence the information value of financial reports. The implication of this research is that this research can fill gaps and provide useful information for local governments in increasing the value of financial report information. The limitation of this research is that it only uses 3 influencing variables, and only looks at one area, Baubau city . In future research, it is recommended to add other variables that have not been studied in this article and examine this research for a wider area.

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