

# Local Government Accounting System's Effect on Malang City Financial Statements Quality

Genoveva Trifila Sandita<sup>1</sup>, Benediktus Rifaldo Setiyono<sup>2</sup>, Falentia Crinugia Dhey<sup>3</sup>, Rita Stefania Anu Dupo<sup>4\*</sup>

<sup>1,2,3,4</sup>Department of Public Administration, Faculty of Social and Political Sciences,  
University of Merdeka Malang,  
Indonesia

Correspondence\*:

Address: Jl. Terusan Raya Dieng 62-64, Malang, East Java, Indonesia

e-mail: [tepyndopo@gmail.com](mailto:tepyndopo@gmail.com)

## Abstract

This article discusses the impact of the local government accounting system's implementation on the quality of financial management reports in the Malang City Government. The research employs a case study method, gathering data through interviews, observations, and document analysis. These methods are used to examine the implementation of local government accounting systems and the quality of financial statements. The study's primary objective is to demonstrate that the local government accounting system's implementation significantly influences the quality of the Malang City Government's financial management reports. The findings suggest that the accounting system's effective implementation can enhance the quality of financial reporting, thereby promoting transparency and accountability in local government operations. During the implementation process, local governments must consider crucial aspects such as system planning, system implementation, and system evaluation. System planning involves defining the system's objectives, identifying the necessary resources, and developing a detailed plan for system implementation. System implementation refers to the process of putting the plan into action, while system evaluation involves assessing the system's performance against the defined objectives. Moreover, the study emphasizes the importance of involving all relevant stakeholders in the implementation of the local government accounting system. Stakeholder involvement can ensure that the system meets the needs of all parties and can contribute to the system's success. In conclusion, the research underscores the significant role of the local government accounting system in enhancing the quality of financial management reports in the Malang City Government. It also highlights the need for careful planning, effective implementation, ongoing evaluation, and stakeholder involvement in the system's implementation. The research method used is a case study with a qualitative approach, providing in-depth insights into the subject matter.

**Keywords:** Effect of implementation, Local government, Government accounting, Regional finance



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## Introduction

The paradigm shift towards the current government, encourages us to realize a system of good governance, by realizing the birth of democratic governance and organizing in a good, clean, transparent, participatory, and accountable manner so that it has credibility. In realizing a good governance system, there needs to be changes in the field of government accounting because, through the accounting process, financial information is produced for various parties. Changes in the field of accounting must be based on a strong basis, namely the existence of SAP (Langelo, et al.2015).

Government Accounting Standards are accounting principles applied in preparing and presenting government financial statements. The Government Accounting System is a

systematic series of procedures, organizers, equipment, and elements others to realize accounting functions from transaction analysis to financial reporting within government organizations (Surjono, et al.2017). The application of this accounting system serves as a mechanism, work procedure, and control tool in financial management. For all regional financial implementers to be able to manage finances, they must understand the accounting system, therefore the understanding of financial managers regarding the regional financial accounting system is an important factor that must be considered. This will support regional financial managers in presenting regional financial statements (Sari, et al.2013).

Success in financial management is largely determined by the ability or competence of financial management employees. Indicators of success in financial management can be seen from several indicators such as the determination of APBD and P-APBD Regional Regulations on time, Income Quality is measured by total PAD to total Income, Quality of Expenditure is measured by total Expenditure for public welfare to total Expenditure, The high percentage of APBD realization and low SiLPA and timely submission of Local Government Financial Statements (LKPD) and the main indicator of success is the improvement of the Quality of BPK Opinion on LKPD which increases. Other indicators, if carried out with applicable regulations, of course, the opinion of the CPC is Fair Without Exception. It is the duty of the Financial Management Bureau, Inspectorate, and all SKPD in regional financial administration and management to strive for LKPD with WTP opinion (Utomo, 2012).

State financial management is an issue that needs more attention because it is closely related to the prosperity of the Indonesian nation. This is by the 1945 Constitution Article 23 paragraph (1) which states that "the State Budget (APBN) as a form of state financial management is determined annually by law and implemented openly and responsibly for the greatest prosperity of the people". Of course, the process of running the State Budget cannot be separated from a good financial recording system, namely by having accountable and transparent accounting standards. However, there is an assumption that circulating in the community does not portray good financial management, where they consider that public sector organizations are organizations that are unproductive, inefficient, low quality, and lacking innovation and creativity (Mahmudi, 2010). With the issuance of PP No.71 of 2010 concerning SAP which will be used to produce a reliable financial statement and can be used as a foothold in decision making and which is expected to be a reference, benchmark and standard to be applied within the scope of government, namely the central government, regional governments and organizational units within the central/regional government that are obliged to present reports finance to create more accountability and transparency of regional financial management (Langelo, et al. (2015); Suharnoko, (2019)).

Article 18A paragraph (2) of the 1945 Indonesian Constitution mandates those financial relations, public services, and utilization of natural resources and other resources between the Central Government and Local Government shall be regulated and implemented fairly and harmoniously under the Law. To minimize irregularities in state

financial management, a government accounting standard is required which is regulated by PP No. 24 of 2005 concerning government accounting standards. The application of Government Regulation No. 24 of 2005 is still temporary as mandated in Article 36 paragraph (1) of Law No. 17 of 2003 concerning State Finance which states that as long as the recognition and measurement of accrual-based income and expenditure has not been implemented, cash-based recognition and measurement are used at most slow 5 (five) years (Surjono, et al.2017).

The implementation of the Regional Financial Accounting System (SAKD) is a must for local governments with the hope that the implementation of the system can realize transparency and accountability of regional financial statements which include, among others: Budget Calculation Reports, Memorandums Calculations, Cash Flow Statements and Regional Balance Sheets. Transparency and public accountability should be the main consideration elements for implementing the Regional Financial Accounting System. As PP No. 11 of 2001 concerning regional financial information, it does not aim to withhold the rights of local governments, but as a whip for regional governments so that regional financial accountability to the community is more transparent.

The implementation of local government accounting in Malang City provides a clear picture of the accounting system in local government. In this case study, the process of budgeting, financial reporting, and supervision is discussed in the context of local government accounting in Malang City. The budgeting process must ensure that budgets are structured according to the needs and priorities of local communities. Financial reporting must be done transparently and accurately so that it can be accounted for by the Public. Supervision must be carried out to ensure that all accounting processes run well and there is no misappropriation of funds in Malang City.

In this case study, we can understand the importance of implementing a good accounting system in regional government. This not only ensures financial transparency and accountability but also ensures that public funds are used effectively and efficiently for the benefit of society. Therefore, the regional government must pay serious attention to the budgeting, financial reporting, and supervision processes so that the established accounting system can run well and provide benefits to the community in Malang City.

## Literature Review

The previous research that became the reference of the researcher was Permatasari (2014); Faradillah (2013); Rahayu (2014); Sitorus, et al. (2015) which essentially resulted in a conclusion that the implementation of this accrual base is still in the preparatory stage, both from HR, Information Technology, and infrastructure, besides that it was concluded that the implementation of SAP accrual is only a self-reflection of A mere formality. Amirya, et al. (2013) conducted research on the budget and accounting system of BLU Universitas Brawijaya in terms of institutional theory. Different from the previous study, this study focuses more on how the implementation of accrual-based Government Accounting Standards (SAP) from the perspective of institutional theory in Malang City Government. The desired purpose of this

study is to find out about the implementation of accrual-based Government Accounting Standards (SAP) from the perspective of institutional theory in the Malang City Government. Ratih (2012) researched the effect of understanding regional financial accounting systems on performance. The results of his research prove that understanding the regional financial accounting system has a positive influence on performance. A better understanding of the regional financial management apparatus towards the regional financial accounting system will be able to improve financial management performance.

The quality of financial management statements in local government is influenced by various factors, including the implementation of accounting standards, internal control systems, human resource competence, and the accountability of financial management. Dewi et al. (2019) found that the internal control system and human resource competence significantly affect the information quality of local government financial statements and financial accountability (Dewi et al., 2019). Similarly, Nurrizkiana et al. (2017) demonstrated that financial statement presentation and accessibility have a positive and significant influence on the transparency and accountability of regional financial management (Nurrizkiana et al., 2017). Furthermore, Juwita (2013) highlighted that the implementation of government accounting standards and accounting information systems significantly affects the quality of financial statements (Juwita, 2013).

On the other hand, Yaya & Pawestri (2021) suggested that the implementation of government accounting standards and internal control systems does not significantly influence the quality of local government financial statements (Yaya & Pawestri, 2021). However, Hendaris & Romli (2021) emphasized that with good responsibility, the quality of local government financial statements is expected to increase (Hendaris & Romli, 2021). Moreover, the study by Pramudiati & Putri (2022) examined the effect of non-financial characteristics of regional governments on financial performance, particularly in the context of the implementation of accrual-based Government Accounting Standards (SAP) in Indonesia (Pramudiati & Putri, 2022). This suggests that non-financial characteristics also play a role in influencing the quality of financial management statements.

## Method

We utilize case studies and literature review as our writing strategies. The sources used as references include books, printed sources, and accredited scientific articles (Maulana & Wardah, 2023). The results are presented as reference materials to guide those who use them. The data is sourced from articles related to the title being researched. We utilize the technique to establish a clear foundation and objective for our piece, serving as the starting point for our work and ensuring good results through a structured scientific approach (Sukardi & Sajida, 2023).

## Result and Discussion

### A. Quality of Financial Reporting in Malang City

The quality of financial reporting in Malang City was successful by obtaining 8x Fair Without Exception (WTP) for the Local Government Financial Statements (LKPD) for fiscal year 2018 from the Ministry of Finance of the Republic of Indonesia (Merdeka.com, 2019). In substance, LKPD must be presented in the form of honest effective, and efficient processing to achieve the target of justice for the entire community of Malang City. Government Regulation Number 12 of 2019 concerning Regional Financial Management will be a reference for planning, the process of using the budget, the monitoring process, and finally the process of preparing accountability reports. The WTP opinion received by the Malang City Government cannot immediately be said that financial management has been carried out correctly and transparently. Because there are indications of problems in the CPC audit report. One of the things that is proven is regarding the budget of the Malang City Government in several funds Rp. 538 billion was not absorbed when the damaged road maintenance post was budgeted less than Rp. 2 billion in 2019 and regarding 42 members of the DPRD corruption (JawaPos.com, 2018).

Based on this phenomenon, it can be concluded that to prove the presentation of good financial statements, a quality financial statement is needed to prevent fraud and anticipate corruption. The quality of financial statements is presented to provide information to stakeholders in making social, political, and economic decisions so that the decisions taken can be of higher quality (Lovitasari & Nashihah, 2023). The government's internal control system is an integral process of actions and activities of management and its ranks to provide confidence in achieving organizational goals through activities that are effective, efficient, reliable in financial reporting, and compliance with regulations. As a benchmark for the implementation of a good governance system and a government internal control system on the quality of financial statements, regional apparatus requires resource competence human (Mahmudi 2010).

### B. Implementation of Accrual-Based Government Accounting Standards in Malang City Government

Government Accounting Standards (SAP) is one of the spearheads of good, accountable, and transparent regional financial management. Having standard government accounting standards has been the hope of the Indonesian nation since the reform period. This is by the statement, that the implementation of Law No. 25 of 1999 concerning Financial Balance between the Center and the Regions and Government Regulation No. 105 of 2000 concerning the Principles of Regional Financial Management and Accountability could not be implemented properly because at that time there were no technically clear guidelines regarding the preparation of financial statements (Bastari, 2004).

Law No.17 of 2003 concerning State Finance in Article 32 mandates that the form and content of the APBN/APBD implementation accountability report be prepared and presented by SAP. By the mandate of the State Finance Law, the Government has stipulated

PP No.24 of 2005 concerning SAP. The SAP uses a cash basis for the recognition of income, expenditure, and financing transactions, and an accrual basis for the recognition of assets, liabilities, and equity of funds Application of PP No.24 the Year 2005 is still temporary as mandated in Article 36 paragraph 1 Law No.17 of 2003 concerning State Finance which states that as long as the recognition and measurement of accrual-based income and expenditure have not been implemented, cash-based recognition and measurement are used (Langelo, et al.2015).

With the issuance of Permendagri No. 64 Year 2013 Article 10 Paragraph (2) all local governments, including the Malang City Government must prepare themselves to implement Government Accounting Standards (SAP). Various ways have been carried out by BPKAD Malang City as the *leading sector* of regional financial management of the Malang City Government, ranging from making policies, conducting socialization, conducting comparative studies, to holding mentoring in collaboration with the academic community of Universitas Brawijaya to help and educate the preparation of financial statements based on SKPD.

Process The beginning of the SAP implementation process in the Malang City Government occurred when the Ministry of Home Affairs began issuing rules to implement SAP no later than the year 2015. This regulation is contained in Permendagri No. 64 of 2013 Article 10 paragraph (2). Then, regulations from the center began to descend to the institutions under it, namely the provincial-level government and local governments (Wahyuni, et al.2016). In the regulation regarding the implementation of accrual-based SAP, it has been seen how this *coercive isomorphism* process occurs in the Malang City Government. BPKAD Malang City is trying hard to find out how this SAP accrual can be implemented properly by applicable regulations. The Malang City Government is committed to implementing SAP on an accrual basis that is not only carried out by SKPD but also by regional heads. The Regional Heads will make some kind of agreement regarding the ability to implement this accrual-based SAP, and later this agreement will be used as an indicator of examination of the implementation of this accrual-based government accounting standard by the Audit Board (BPK).

### **C. Malang City Government's Strategic Plan in the Implementation of Accrual-Based Accounting Standards**

Based on the calculation above, the strategy that should be taken by the Malang City Government is the strengths-opportunity strategy (S-O strategy). This strategy is to create a strategy that uses the power to take advantage of existing opportunities in the implementation of the accrual-based local government accounting system in Malang City. With three powers owned by the Malang City Government; i.e. The average age of employees in charge of preparing SKPD financial statements is still relatively young; High Local Original Income (PAD); The commitment of the high SKPD leadership, the Malang City Government can take advantage of existing opportunities, namely the Number of Universities; There is a high commitment from external parties (BPKP and KSAP) for the

implementation of Accrual Accounting in Regional Governments. Commitment from the central government to encourage local governments to reach fair opinions without exception. The strategies taken are:

1. Collaborate with a psychological institution at one of the universities to conduct an assessment for employees in charge of preparing financial statements.
2. Cooperate with universities to carry out education or short courses on Accrual Base Government Accounting Standards;
3. Working with universities to create accounting software;
4. Establish cooperation with universities to carry out special education in the field of government accounting;
5. Cooperate with BPKP to become a companion consultant in regional financial management

## Conclusion

The Malang City Government can carry out the process of implementing accrual-based government accounting standards because the leading sector of financial management, namely BPKAD Malang City, has a high commitment to succeed in implementing accrual-based government accounting standards. However, psychologically this is only a form of responsibility and dedication carried out by SKPD to PP No. 71 of 2010 and Permendagri No. 64 Year 2013, without knowing in depth the meaning of what an accrual basis is such a situation is a form of institutionalization of the SKPD-SKPD in the Malang City Government so that later they will still be able to contribute to maintaining the Unqualified Fair opinion (WTP). However, this must be with coercive isomorphism, which is a condition where an organization will experience pressure from organizations that have greater authority. However, they believe that by doing it well, they will gain more recognition from the organization above it.

However, from the analysis of the entire institutionalization process of the implementation of accrual-based SAP in the Malang City Government, it leads more to the imposition of the rules in the upper organization, namely the central government with the issuance of Permendagri No. 64 of 2013. Thus, the implementation of accrual-based SAP is still a start, does not write down a benefit, and does not contain economic consequences. The actors in the Malang City Government do not understand accrual accounting and its benefits they are currently still only fulfilling the rules of the organization that has power over it (*coercive isomorphism*).

Theoretically, this study provides an implication that the current conditions experienced by the Malang City Government in implementing accrual-based government accounting standards are new which almost every SKPD carries out because of their obedience and responsibility as a government organization. This is by several statements from SKPD regarding the government's obligation to carry out regulations from the central

government. This situation is very much by institutional theory where they will try their best to adapt to the environmental conditions of their government organizations.

In a study, there must be limitations and weaknesses in it. Therefore, future researchers, it is expected to be able to present more influential actors, such as the Regional Government leaders. Thus, various points of view on this research topic will be regained. In addition, research on institutional theory in government organizations can continue to be developed and produce recommendations that can have a better effect on the progress of government organizations.

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