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Examining Factors that Affect the Quality of Government Financial Statements



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| KEYWORDS | ABSTRACT |
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| <p>Keywords: Government Financial Statements; Apparatus Competence; financial information system; auditor quality; auditor opinion.</p> <p>Conflict of Interest Statement: The author(s) declares that the research was conducted without any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p>Copyright © 2023 AMAR. All rights reserved.</p> | <p>Purpose: This study evaluates the impact of apparatus competence, financial information system utilization, auditor quality, and auditor opinion on the credibility of government financial statements.</p> <p>Research Design and Methodology: A quantitative approach was employed using primary data from questionnaires distributed to 60 respondents, including the Financial Report Compilation Team and external auditors from the Supreme Audit Agency (BPK), selected through purposive sampling. Data analysis involved descriptive statistics, normality tests, multicollinearity and heteroscedasticity tests, multiple regression analysis, R-squared tests, t-tests, and F-tests.</p> <p>Findings and Discussion: The findings show a significant positive relationship between the quality of financial statements the Jayapura Regional Government produced and the four factors examined. Apparatus competence enhances accuracy and compliance, while financial information systems improve efficiency and transparency. Auditor quality strengthens financial reporting reliability, and favorable audit opinions reflect sound financial management practices.</p> <p>Implications: The study suggests that enhancing personnel competence, optimizing financial information systems, and ensuring high auditor quality are crucial for improving financial statement credibility. Local governments should prioritize recruitment, continuous training, and practical financial reporting technologies to promote greater accountability and transparency.</p> |

Introduction

In the era of globalization, good governance is essential for effective public administration, with transparency and accountability in financial management as the main principles. These principles ensure that financial reports are reliable and timely according to Government Accounting Standards (SAP), as mandated by Law No. 23 of 2014 (Istiqomah & Amanah, 2021). Local governments are required to submit financial accountability reports to the Regional Representative Council (DPRD), which are compiled by the Regional Revenue, Finance, and Asset Management Office (DPPKAD) and audited by the Audit Board (BPK) to verify compliance with applicable standards. High-quality financial reports are essential for effective financial management, sound stakeholder decision-making, and increased public trust. However, several challenges remain, including the limited competence of government employees and the suboptimal utilization of financial information systems (Santoso, 2016). In addition, the quality of auditors plays an essential role in ensuring the accuracy and reliability of financial statements. Thus, the quality of financial statements is shaped by the competence of government employees, the utilization of financial systems, and the professionalism of auditors, in addition to the influence of audit opinions.

One of the leading indicators of the quality of financial statements is the audit opinion issued by the BPK, with an unqualified opinion (WTP) being the highest standard. For example, the Gorontalo City Government consistently received an unqualified opinion from 2014 to 2019, reflecting compliance with standards. However, repeated audit findings indicate unresolved internal control weaknesses, raising concerns about whether the WTP opinion signifies genuine improvement or merely technical compliance. The competence of government employees plays a vital role in producing financial reports that comply with SAP. Rahmawati et al. (2022) emphasize that inadequate accounting knowledge leads to reporting errors. Financial information systems also improve reporting accuracy. However, the system's effectiveness is still debated, with Goo & Lamawitak (2021) finding no significant impact.

The quality of the auditor further determines the reliability of financial reporting. Experienced auditors with a strong educational background improve audit accuracy (Arens et al., 2019). Low auditor quality undermines audit reliability, while high-quality audits strengthen public trust. As a tool for evaluating transparency, the audit opinion indicates compliance with SAP and the absence of material misstatements. However, recurring audit findings suggest that a WTP opinion may reflect technical compliance rather than substantive improvements. Recent studies have highlighted various findings regarding the factors that influence the quality of financial statements. Sijabat (2023) found that personnel competence and internal audit significantly affect quality, while utilizing financial systems does not significantly impact it. In contrast, Syawalina (2019) concluded that using systems, internal audits, and personnel competence substantially affects the quality of reports. This inconsistency underscores the need for further research.

This study examines the combined effect of government employee competence, utilization of financial information systems, auditor quality, and audit opinion on the quality of financial statements. By focusing on the Gorontalo City DPPKAD and the Gorontalo Provincial Representative BPK, the findings of this study are expected to provide input for policies that encourage transparency, accountability, and sustainable financial governance in local governments.

Literature Review

The quality of local government financial reports is fundamental to effective financial management, serving as a reliable basis for decision-making. According to Indrawan & Dewi (2022), financial reports must fulfill the principles of relevance, reliability, comparability, and understandability to support government accountability. Compliance with Government Accounting Standards (GAS) is crucial for transparency, as deviations can lead to misinformation and erode stakeholder trust (Sari et al., 2014). In addition to compliance, high-quality financial reporting can increase public trust and support efficient resource allocation (Purwasih, 2023). Transparent financial disclosure also attracts investment by demonstrating regional financial stability. Therefore, ensuring compliance with accounting standards, utilizing technology, and maintaining audit quality is essential to strengthening local government financial reporting (Indrawan & Dewi, 2022).

The competence of government employees plays a vital role in producing accurate and reliable financial reports. Muheriono (2012) defines competence as a combination of skills, knowledge, and attitudes that are important for the adequate performance of tasks. In the public sector, competence includes proficiency in SAP, financial management, and the utilization of technology. Without adequate competence, officials face challenges in financial reporting, increasing the risk of errors and inefficiencies (Jundia et al., 2023). Education, training, and work experience are key factors that influence competence, while compliance with regulatory standards ensures accountability (Sakti, 2019). Better competence will improve reporting accuracy, reduce the risk of fraud, and support good fiscal planning. Therefore, investment in professional development for government employees is essential to maintain the quality of financial reporting.

Using financial information systems significantly improves the efficiency and accuracy of local government financial reporting. Nurillah & Muid (2014) emphasize that this system streamlines data management, minimizes human error, and enables real-time monitoring of government finances. A secure system protects data integrity while increasing transparency. However, the effectiveness of financial information systems is still debated. Syawalina (2019) found a positive correlation between

system utilization and reporting quality, while Sihaloho et al. (2020) found no significant impact. This difference highlights the need for further research to optimize system implementation and improve financial accountability. Thus, although technological advances have great potential, their effectiveness depends on the competence of the personnel operating the system and its alignment with the organization's needs.

The quality of auditors plays an essential role in ensuring the credibility of local government financial reports. Mulyadi (2014) states that auditors must provide financial reports free from material misstatement. Educational background, experience, and professional expertise are key factors that influence audit quality. Arens et al. (2019) found that auditors with higher qualifications perform more accurate audits, thus increasing the reliability of financial reporting. Similarly, Ayuningtyas & Pamudji (2012) emphasize that experienced auditors provide more precise examinations, ensuring compliance with standards. On the other hand, poor audit quality reduces financial transparency and damages stakeholder trust. Prayogi (2022) highlights that auditor competence directly affects the accuracy of financial disclosures, which further emphasizes the importance of well-qualified auditors in maintaining financial integrity. The audit opinion is an essential indicator of the reliability of local government financial reports. This opinion reflects the level of compliance with accounting standards and assures stakeholders regarding the credibility of financial disclosures. An unqualified opinion (WTP) is the highest standard, indicating that the financial statements are free from material misstatement. However, Tullah et al. (2019) warn that a clean opinion may not reflect overall improvement, as weaknesses in internal control can remain despite good audit results. Therefore, although the audit opinion provides valuable insights into the quality of financial reporting, it must be complemented by continuous improvements in governance practices and internal control.

Research Design and Methodology

This study was conducted at the Office of Revenue, Financial Management, and Regional Assets (DPPKAD) and the Representative Office of the Supreme Audit Board (BPK) of Gorontalo Province. It involved 75 DPPKAD staff members and 66 external auditors from the BPK Representative Office of Gorontalo Province.

Table 1. Operational Definitions

| Variable | Code | Indicator | Major Reference |
|--|------|--|--|
| Competence of Apparatus | X1.1 | Knowledge | (Nurillah & Muid, 2016; Roviyantje, 2017) |
| | X1.2 | Skills | |
| | X1.3 | Ability | |
| | X1.4 | Integrity | |
| Utilization of Financial Information Systems | X2.1 | Accounting system compliance with SAP | (Ngguna, 2019; Syawalina, 2019) |
| | X2.2 | Availability of internet network | |
| | X2.3 | Software compliance with legal regulations | |
| | X2.4 | Computerized financial reporting | |
| | X2.5 | Optimal utilization of Internet networks | |
| | X2.6 | Applications in use | |
| Auditor Quality | X3.1 | Competence | (Divianti D, 2018; Herianti & Suryani, 2016) |
| | X3.2 | Independence | |
| | X3.3 | Experience | |
| Auditor Opinion | X4.1 | Understanding of the client's information system | (Divianti D, 2018; Sasmita, 2021) |
| | X4.2 | Reporting all client errors | |
| | X4.3 | Prudence in decision-making | |
| | X4.4 | Relevance | |
| Financial Report Quality | Y2.1 | Relevance | (Hardiningsih, 2016; Qonitin & Yudowati, 2018) |
| | Y2.2 | Reliability | |
| | Y2.3 | Comparability | |
| | Y2.4 | Understandability by information users | |

Source: Primary Data

The sampling technique used in this study was purposive sampling, based on predetermined criteria, resulting in a total sample of 40 respondents from the DPPKAD office and 20 respondents from the BPK Representative Office. The primary data used in this study was collected directly by the researcher from respondents using a structured questionnaire. The questionnaire included questions

about respondents' demographic information and questions related to the indicators of each variable used in this research. To measure each variable indicator, a Likert scale with five response options was used: Strongly Agree (SA) with a score of 5, Agree (A) with a score of 4, Neutral (N) with a score of 3, Disagree (D) with a score of 2, and Strongly Disagree (SD) with a score of 1. The data collected was analyzed through several testing stages. The first stage involved descriptive statistical analysis. The second stage consisted of instrument testing, including validity and reliability tests. The third stage involved classical assumption tests, including normality, heteroscedasticity, and multicollinearity tests. The fourth stage aimed to test all proposed hypotheses, which were examined using multiple regression analysis, the coefficient of determination test, the simultaneous test (F-test), and the partial test (t-test).

Findings and Discussion

Findings

After conducting the research, the necessary data for accurate information have been obtained. The next step involves a descriptive analysis to explain each participant's responses based on the statements presented during the research.

Table 2. Descriptive Statistical Analysis

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|--------|----------------|
| Y | 60 | 4,00 | 4,75 | 4,3038 | ,25598 |
| X1 | 60 | 3,75 | 4,75 | 4,3017 | ,25998 |
| X2 | 60 | 3,63 | 4,88 | 4,2750 | ,27793 |
| X3 | 60 | 3,75 | 5,00 | 4,3505 | ,27961 |
| X4 | 60 | 2,63 | 4,13 | 3,6192 | ,34903 |
| Valid N (listwise) | 60 | | | | |

The study's results indicate that the quality of local government financial statements (Y) is significantly influenced by four independent variables: Government Personnel Competency (X1), Utilization of Financial Information Systems (X2), Auditor Quality (X3), and Auditor Opinion (X4). The descriptive analysis shows that respondents generally agreed with the statements related to these variables, as evidenced by mean values above 4.00. At the same time, standard deviations were relatively low, indicating consistent responses among participants.

Table 3. Multicollinearity Test Results

| Variable | Collinearity Statistics | |
|------------|-------------------------|-------|
| | Tolerance | VIF |
| (Constant) | | |
| X1 | ,916 | 1,092 |
| X2 | ,780 | 1,282 |
| X3 | ,949 | 1,054 |
| X4 | ,880 | 1,137 |

Table 4. Multiple Linear Regression Test Results

| Model | Unstandardized Coefficients | | Standardized Coefficients |
|--------------|-----------------------------|------------|---------------------------|
| | B | Std. Error | Beta |
| 1 (Constant) | -,209 | ,586 | ,359 |
| X1 | ,353 | ,095 | ,247 |
| X2 | ,263 | ,097 | ,285 |
| X3 | ,286 | ,087 | ,312 |
| X4 | ,173 | ,073 | ,236 |

a. Dependent Variable: Financial Statement Quality (Y)

Table 5. Coefficient of Determination Test Results

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,726 ^a | ,526 | ,492 | ,18244 |

a. Predictors: (Constant), X1, X2, X3, X4

b. Dependent Variable: Financial Statement Quality (Y)

Table 6. T-test Results (Partial)

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | -,209 | ,586 | ,359 | -,357 | ,723 |
| X1 | ,353 | ,095 | ,247 | 3,700 | ,000 |
| X2 | ,263 | ,097 | ,285 | 2,715 | ,009 |
| X3 | ,286 | ,087 | ,312 | 3,277 | ,002 |
| X4 | ,173 | ,073 | ,236 | 2,388 | ,020 |

a. Dependent Variable: Financial Statement Quality (Y)

Table 7. F-test Results (Simultaneous)

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 2,035 | 4 | ,509 | 15,287 | ,000 ^b |
| Residual | 1,831 | 55 | ,033 | | |
| Total | 3,866 | 59 | | | |

Source: Primary Data, Processed 2021

The data quality tests confirmed that all questionnaire items were valid and reliable. The validity test showed that the r-calculated values exceeded the r-table values for all variables. In contrast, the reliability test indicated Cronbach's Alpha coefficients above 0.60, demonstrating the measurement instruments' consistency. The classical assumption tests further validated the regression model. Based on the P-P plot, the normality test confirmed that the residuals were normally distributed. The heteroscedasticity test showed evenly distributed data points around zero, indicating no pattern of variance. In contrast, the multicollinearity test revealed tolerance values above 0.1 and VIF values below 10, confirming the absence of multicollinearity among the independent variables.

The multiple regression analysis revealed positive and significant relationships between all independent variables and financial statement quality. The regression coefficients show that Government Personnel Competency (X1) had the most decisive influence ($B = 0.353$), followed by Auditor Quality (X3) at 0.286, Utilization of Financial Information Systems (X2) at 0.263, and Auditor Opinion (X4) at 0.173. This implies that enhancing personnel competency, utilizing advanced financial systems, improving auditor quality, and securing favorable audit opinions contribute to better financial reporting outcomes. The coefficient of determination (R^2) was 0.526, indicating that the four independent variables explain 52.6% of the variation in financial statement quality. In contrast, the remaining 47.4% is influenced by other factors not included in the model. The t-test results further confirmed the significance of each independent variable, with p-values below 0.05, suggesting strong evidence that these variables positively and significantly impact financial statement quality.

Discussion

The study's findings reveal that local government personnel competence significantly influences the quality of financial statements. Higher competence, characterized by knowledge, experience, and skills, leads to better financial reporting quality, while lower competence hinders task execution. The most influential factors are personnel ability and honesty, reflecting their critical role in ensuring accurate reporting. The highest-rated indicator of financial statement quality is "understandability," emphasizing the importance of clear communication for stakeholders. These results align with utility and decision-making theory, highlighting the need for accounting information to meet stakeholders' decision-making requirements. Consistent with Nggunu (2019), the study reinforces that enhancing personnel competence through continuous training and education improves the accuracy, reliability, and transparency of financial reporting, promoting effective governance and informed resource allocation. The study also confirms that utilizing financial information systems positively impacts financial statement quality. Effective system use enhances data accuracy, reduces errors, and improves reporting timeliness, supporting transparency and accountability. Respondents highlighted the importance of tailored financial applications in enhancing efficiency, aligning with Syawalina (2019), who found a significant link between system utilization and financial reporting quality. However, previous studies noted variations due to differences in infrastructure, user competence, and

regulatory frameworks. Thus, optimizing system use through proper training and supportive policies ensures transparent and credible financial statements, reinforcing efficient budget management and accountability. Furthermore, auditor quality plays a significant role in enhancing financial statement quality. High-quality auditors, characterized by competence, independence, and adherence to professional standards, ensure accurate and unbiased reporting. Independence emerged as the most influential indicator, reinforcing objectivity and stakeholder trust. These findings align with Victorlmar and Effendi (2019), further supporting the argument that competent, independent auditors uphold transparency and accountability. Practical implications suggest prioritizing auditor development, promoting independence through conflict-of-interest limitations, and encouraging collaboration between auditors and local governments to improve reporting standards.

The study highlights that auditor opinion significantly affects financial statement quality. A favorable audit opinion indicates compliance with accounting standards and the absence of material misstatements, enhancing decision-making reliability. The most influential factor shaping audit opinions is the ability to identify client errors, emphasizing the need for rigorous audits. Consistent with Setyowati et al. (2016), the study concludes that high-quality audit opinions are crucial in ensuring regulatory compliance and promoting continuous financial management improvements. To achieve high-quality audit opinions, local governments should strengthen internal controls, enhance personnel competence, and ensure adherence to accounting standards, ultimately fostering better governance and public trust.

Conclusion

This study examines the influence of government personnel competency, financial information system utilization, auditor quality, and auditor opinion on the quality of local government financial statements in Gorontalo City. The findings confirm that all four variables positively and significantly affect financial statement quality. Higher competency levels among financial reporting personnel lead to improved accuracy, transparency, and compliance with government accounting standards. Using financial information systems enhances efficiency and minimizes errors in financial reporting. Auditor quality is a key determinant in ensuring the reliability and credibility of financial statements, while a favorable audit opinion reflects proper financial management practices. These findings highlight the interconnected role of internal and external factors in shaping financial reporting outcomes at the local government level.

This study provides valuable contributions to both academic and practical domains. Theoretically, it reinforces the role of institutional and governance frameworks in financial reporting quality. It extends the existing literature by demonstrating how technological advancements and professional expertise influence government financial accountability. From a practical standpoint, the findings offer insights for policymakers and practitioners in local government institutions. Strengthening recruitment and training for financial reporting personnel can enhance reporting accuracy while optimizing financial information systems can improve operational efficiency. Additionally, greater transparency in financial reporting, including public access to audited reports through official government platforms, can strengthen public trust and facilitate stakeholder oversight. These measures align with broader efforts to enhance governance and financial accountability in local government institutions.

Despite its contributions, this study has limitations that should be addressed in future research. First, it focuses on a single region, which may limit the generalizability of the findings to other local governments with different regulatory, economic, or technological environments. Second, while this study examines key determinants of financial statement quality, it does not account for external oversight mechanisms such as the role of the Financial and Development Supervisory Agency (BPKP) and the Ministry of Finance in influencing financial reporting practices. Future research should incorporate these factors to provide a more comprehensive understanding of financial accountability in local governments. Additionally, longitudinal studies could offer deeper insights into the long-term impact of financial governance reforms on financial statement quality. Expanding the scope of research to multiple regions or employing mixed-method approaches could further enhance the validity and applicability of future findings.

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