

IMPLEMENTATION OF GOOD GOVERNANCE, UTILIZATION OF INFORMATION TECHNOLOGY AND RELIABILITY OF GOVERNMENT FINANCIAL STATEMENT

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Abstract

The lack of optimal implementation of Good Governance and the use of information technology is thought to affect the quality of government financial reports. For this reason, this research is intended to determine the relationship between the application of Good Governance, the use of information technology and the reliability of the financial statements of the regional government of South Sumatra Province. The study population was employees of 40 Regional Apparatus Organizations in South Sumatra Province. The sampling technique used is purposive sampling, and 120 respondents are obtained consisting of heads of departments, treasurers of offices, administrators of finance or accounting, and staff of finance at the Regional Apparatus Organization of South Sumatra Province. The collection method uses a questionnaire distributed from May-June 2019. The results of the study show that Good Governance does not have a significant effect on the reliability of local government financial reports. On the contrary, the use of information technology has a significant positive impact on the reliability of local government financial reports. The results of this study have implications for the Regional Government of South Sumatra Province as a Good Governance agent in the government to commit and consistently utilize information and accountable technology in transparent financial reporting.

Keywords: *Good Governance, Utilization of Information Technology, Reliability of Local Government Financial Statements.*

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INTRODUCTION

The Government in Indonesia continues to be demanded to have reliable quality government financial reports as a form of accountability for the success or failure of the implementation of

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programs, goals, and targets that have been set by the government periodically. One of them is the Government of South Sumatra Province from 2010-2013 obtaining a qualified opinion, but from 2014 to the reporting year of 2017, the Government of South Sumatra Province has succeeded in consistently getting an unqualified opinion (Overview of BPK Examination Results, 2019). However, despite obtaining an unqualified opinion, the performance of government public services is still in the poor category. Of the 17 municipal and one provincial government, only four providing excellent public services (Zulkanedy, 2018). According to Mardiasmo (2009), the demand to organize and implement good governance is suspected to be a factor that can improve the quality of local government financial reports.

Good Governance is the most prominent issue in the management of public finances today. Refer to agency theory (Agency Theory), which states that there is an agent (local government) to report and account for all activities to the principal/ trustee/ user of government financial information. In public sector organizations, agency relations explained by the government as an agent must discuss what is in the interest of users of financial information as a principal (Diawati, 2015). Of course, community representatives and supervisors to the government for the implementation of government through the application of good governance to the role that can improve local government financial reports as reported by Sari and Tamrin (2017), Tullah, Apriyanti & Wijaya (2018), Anggreni, Widanaputra & Putri (2017) 2018) showed a significant positive effect on the implementation of Good Governance on the quality of local government financial reports. The implementation of Good Governance in financial reporting activities expected to encourage financial company management; transparency and efficiency; risk management and actions, as well as possible irregularities in financial management and reporting, so the hypothesis as follows:

H1: Implementation of Good Governance affects the quality of local government financial reports

Several previous studies have examined the quality or reliability of financial statements linked to the use of information technology, including Prapto (2010), Prasetyo (2015), Aini et al. (2016), Wardani, and Andriyani (2017). Utilization of technology is thought to affect the reliability of financial statements, such as research conducted by Prasetyo (2015) that the use of information technology has a positive effect on the reliability of financial reporting of local governments. Utilization of information technology is an obligation for local governments as stated in Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems and we all know that from year to year, the number of government financial transactions is increasing and more complex, of course, must be supported by the capacity and ability of financial management. Until now, the government has built and developed information technology that we are familiar with the agency accounting system (AIS) for each government agency. The benefit of using information technology such as the speed of processing and storing transactions up to financial reporting, the accuracy of calculations and storing big data, even though it requires quite expensive costs and the limited competence of staff to use technology is a problem in itself. Not optimal use of information technology is expected to affect the reliability of government financial reports. The use of information technology has a positive effect on the reliability of financial statements as revealed by Sukmaningrum & Harto (2012), Sembiring

(2013), Karmila, Tanjung, Darlis (2013), Primayana, Atmadja, Darmawan (2014), Azlan, Herwanti & Pituringsih (2015), that without the mastery and understanding of this information technology, the challenges of globalization will lead to high dependence on other parties and the loss of opportunities to compete because of the minimal utilization of information technology. The role of information technology is to provide reliable information for decision-makers in organizations, including financial reporting, so that it is expected to be able to help decision making more effectively. For this reason, this research hypothesizes that:

H2: The implementation of information technology affects the quality of local government financial reports

Figure 1 explains the hypothesis of applying Good Governance and the use of technology to the quality (reliability) of local government financial reports.

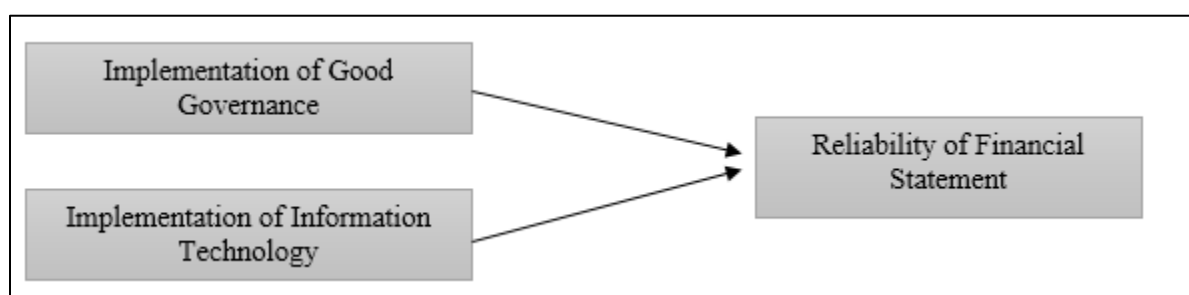


Figure 1. Conceptual Framework

This study aims to examine the effect of implementing Good Governance and the use of information technology on the reliability of local government financial reports, given the reliability of financial statements can build public confidence in the performance of local governments. The results of this study are practically expected to provide input for local governments to consider the application of good governance and the use of technology in local government financial reporting to produce reliable financial reports.

RESEARCH METHOD

Research Types and Design

This research is included in the type of quantitative descriptive analysis that is to describe a picture of the relationship/influence between indicators and variables that produce real data in the form of numbers and can be measured so to explain the casual phenomenon

Research Population and Sample

The population in this study are employees of 40 Regional Apparatus Organizations (OPD) in South Sumatra Province. Sampling in this study uses purposive sampling. The sample criteria to be taken are as follows: head of a department, treasurer, department of finance or accounting, and staff of finance in each department in the Regional Apparatus Organization (OPD) of South Sumatra Province. Then the number of samples of this study is $40 \times 3 = 120$ respondents. The data collection technique of this study is a survey method using a questionnaire.

Table 2. Data Distribution of Research Samples

No	List of Regional Apparatus Organizations (OPD) of South Sumatra Province
1	Inspectorate of South Sumatra Province
2	Secretariat of the Regional Representatives Council (DPRD) of South Sumatra Province
3	Agency of Regional Financial and Asset Management of South Sumatra Province
4	Agency of Research and Development of South Sumatra Province
5	Agency of Education of South Sumatra Province
6	Agency of Social of South Sumatra Province
7	Representative Body of South Sumatra Province
8	Agency of the Environment and Land of South Sumatra Province
9	Agency of Community and Village Empowerment of South Sumatra Province
10	Agency of Energy and Mineral Resources of South Sumatra Province
11	Agency of Trade of South Sumatra Province
12	Agency of Industry of South Sumatra Province
13	Agency of Food Security and Animal Husbandry of South Sumatra Province
14	Agency of Forest of South Sumatra Province
15	Agency of Plantation of South Sumatra Province
16	Agency of Communication and Information of South Sumatra Province
17	Agency of Transportation of South Sumatra Province
18	Agency of Manpower and Transmigration
19	Agency of Youth and Sports of South Sumatra Province
20	Agency of Public Works Management of Water Resources of South Sumatra Province
21	Agency of Housing and Settlement Areas of South Sumatra Province
22	Agency of Health of South Sumatra Provincial
23	Agency of Population and Civil Registry of South Sumatra Province
24	Agency of Regional Planning and Development of South Sumatra Province
25	Agency of Regional Revenue of South Sumatra Province
26	Agency of Regional Disaster Management of South Sumatra Province
27	Agency of Regional Human Resources Development of South Sumatra Province
28	Civil Service Police Unit (Satpol PP) of South Sumatra Province
29	Agency of Regional Civil Service of South Sumatra Province
30	Agency of Agriculture, Food Crops and Horticulture of South Sumatra Province
31	Agency of National Political and National Unity of South Sumatra Province
32	Agency of Public Works Bina Marga and Spatial Planning of South Sumatra Province
33	Agency of Cooperative for Small and Medium Enterprises of South Sumatra Province
34	Agency of Regional Investment and One-Stop Integrated Services of South Sumatra Province
35	Agency of Culture and Tourism of South Sumatra Province
36	Agency of Archive of South Sumatra Province
37	Agency of Library of South Sumatra Province
38	Agency of Population and Registration of South Sumatra Province
39	Agency of Evaluation and Strategic Planning of South Sumatra Province
40	Agency of Women's Empowerment and Child Protection of South Sumatra Province

Sources: Local Government of South Sumatra Province, 2019

Operational Definition and Variable Measurement

The variables used in this study are like in the following table 3.

Table 3. Identification and Measurement of Variables

Variable	Definition	Indicator	Measurement Scale
Dependent: Quality of Local Government Financial Statement (Y)	Quality (reliability) is the ability of information to provide confidence that the data is correct or valid (Government Regulation Number 71 of 2010 concerning Government Accounting Standards (SAP))	1.Honest presentation (KLK1-KLK6) 2.Verifiability (KLK7-KLK8) 3.Neutrality (KLK9) (Source: Indriasari and Nahartyo, 2008)	Likert Scale (1= strongly disagree; 2= disagree; 3= neutral; 4= agree; and 5= stongly agree).
Independent: <i>Implementation of Good Governance</i> (X1)	<i>Good Governance</i> is “governance that carries on, applies the principles of professionalism, accountability, transparency, democracy, efficiency, effectiveness, and the rule of law accepted by the whole society.” (Government Regulation Number.101 of 2000 concerning Civil Servants Education and Training).	1. Participation (GGG1-GGG2) 2.Rule Of Law (GGG3-GGG5) 3.Transparency (GGG6-GGG8) 4.Responsiveness (GGG9) 5.Consensus orientation (GGG10) 6.Equity (GGG11) 7.Efficiency and affectiveness (GGG12) 8.Accountability (GGG13- GGG16) 9.Strategic Vision (GGG17) (Source: <i>United Nations Economic and Social Commission for Asia and the Pacific/UNESCAP</i> in Zeyn (2014).	Likert Scale
Utilization of Information Technology (X2)	Utilization of Information Technology is the availability of information technology that can assist in the financial reporting process. The obligation to use information technology is regulated in Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems.	1.Penggunaan Komputer dan Jaringan Internet (PTI1- PTI3) 2.Pengolahan Data yang Terintegrasi (PTI4-PTI6) 3.Pemeliharaan Komputer (PTI7-PTI8) (Source: Questionnaires modification of Suyanto (2005:11) and Sukirman (2012)).	Likert Scale

RESULT AND DISCUSSION

Result

Validity and Reliability Test

To know the validity of each item questionnaire, the researcher uses the corrected item-total correlation. If $r_{count} > r_{table}$ can be said to be valid, where r_{table} for $n = 30$ is 0.361. All research questionnaire items for each variable are accurate.

Reliability test, according to Priyatno (2012), is if the value of the Alpha Cronbach coefficient < 0.60 , then declared not good, 0.7 can be accepted and > 0.80 otherwise good/reliable. The result of the reliability test indicates that all variables have an alpha coefficient > 0.8 . This thing means that the items approved by the variables of this study are reliable.

The result of data tabulation shows that out of 120 copies of the questionnaire distributed, only 84 are completed and could be processed. Characteristics of respondents by gender, males against 21 people (25%), women as many as 63 people (75%), with a Diploma education level of 9 people, as many as 60 people of undergraduate, and as many as 15 people of postgraduate.

Statistik Deskriptif Variable

Table 4 describes the variables in this study. Based on the Financial Statements, the average value of 4,701 is produced, which formulates the results of respondents reporting that Finance provided by local governments has excellent and reliable information. The implementation of Good Governance by the government created an average value of 3,452. This thing shows that the implementation of Good Governance is still less than optimal. The utilization of IT produces an average value of 4, 227, which means that the Regional Government has been optimal in utilizing its technology.

Table 4. Descriptive Statistic Variables

	N	Minimum	Maximum	Mean	Std Deviation
Reliability of Financial Statement	84	2	5	4,701	4,305
<i>Good Governance</i>	84	1	5	3,452	2,640
Utilization of Information Technology	84	2	5	4,227	3,106
Valid N (listwise)	84				

Source: SPSS Output Version 20.0

Hypothesis Test

After testing the quality of the data and free of classical assumptions, the results of multiple linear regression are as in table 5. Based on Table 5, the regression equation can be formulated as follows:

$$\text{Quality of Financial Statement} = 26,026 + 0,027 \text{ Implementation of Good Governance} + 0,718 \text{ Utilization of Information Technology} \dots\dots\dots (1)$$

Simultaneous regression test results show the value of $F_{count} > F_{table}$ ($18.938 > 3.110$), meaning that the research regression model is significant or useful so that the regression model can be used for prediction or forecasting. Thus, if simultaneously, the implementation of Good

Governance and the use of information technology are carried out consistently, it can improve the reliability of local government financial reports. The coefficient of determination (R²) of 0.564 or 56.4% means that the combination of the Good Governance variable and the use of information technology can explain the reliability variable of local government financial reports by 56.4% and the remaining 43.6% is explained by other variables not examined in the study this.

Table 5. The Result of Multiple Linear Regression Test

Independent Variable	Regression Coefficient	t _{Count}	Sig t
Constanta	26,026	5,895	,000
<i>Good Governance</i> (X1)	,027	,774	,441
Utilization of Information Technology (X2)	,718	5,972	,000
F _{Count}	18,938		
Sig F	0,000		
R Square	0,564		
Adjusted R Square	0,319		

Source: Output SPSS Version 20.0

Discussion

The effect of implementation Good Governance on the quality of financial statements.

The Good Governance variable has a $t_{\text{count}} < t_{\text{table}}$ ($0.774 < 1.662$), meaning that good governance does not affect the reliability of local government financial reports because the t_{count} is smaller than t_{table} and the significance is more considerable than 5% ($0.441 > 0.05$). The results of this study indicate that the practice of the principles of Good Governance in the implementation and implementation of local government in South Sumatra Province has not been implemented effectively.

This finding proves that the implementation of Good Governance has not been able to improve the reliability of the financial statements of the regional government of South Sumatra Province, although from 2014 to the reporting year of 2017, the Government of South Sumatra Province received an unqualified opinion (Summary of BPK Examination Results, 2019), but still there are some weaknesses, as seen from the results of the questionnaire, the Participation indicator (statement item no 1) shows the still small opportunities and involvement of related employees in the formulation of policy and decision making processes, besides that the Transparency indicator (statement items no. 7 and 8) also shows OPDs has not fully informed and provided information related to financial procedures, costs incurred as well as other material information pertaining to financial statements. The lack of transparency and the ease of access to correct and honest information in the preparation of the financial statements of the regional government have made no significant effect on the financial statements produced. The results of this study contradict Sari and Tamrin (2017) and Anggreni, Widanaputra, & Putri (2018) that the implementation of Good Governance can improve the quality of local government financial reports.

The implication of this research is related to the commitment of OPD-OPD leaders and employees that must be considered in preparing regional financial reports by the principles of Good Governance. Local governments are required to manage finances in a transparent and accountable way to maintain public trust, especially in the condition of issues and findings of

corrupt, collusion, and nepotism practices that occur in Indonesia (Sari, 2012). The government, as the implementer of Good Governance in the government of South Sumatra Province, is demanded consistently to provide more transparent and more accurate accountability.

The effect of the utilization of information technology on the quality of financial statements.

The information technology utilization variable has a value of $t_{\text{count}} > t_{\text{table}}$ ($5.972 > 1.662$), meaning that the use of information technology on the reliability of the financial statements of the local government because the t count is greater than t table, and the significance is less than 5% ($0,000 < 0.05$) then H_0 is rejected, and H_2 is accepted, which means the use of information technology has a significant positive effect on the reliability of local government financial reports. These findings attest to the use of technology in the preparation of local government financial reports. The processing of financial transaction data with the help of information technology proves to be superior in terms of the accuracy/accuracy of operational results and reduces errors that can occur. Utilization of information technology has tested to determine the quality of the financial reporting of the regional government of South Sumatra Province, the use of technology has dramatically helped the processing of transaction data and the accuracy of the presentation of government financial reports.

The results of this study have implications for local governments that for government financial reporting to meet Government Financial Accounting Standards, it is necessary to improve and optimize the progress of information technology in building a network of accounting information systems and integrated government work with the ease of access between work units. The results of similar studies were carried out by Chodijah & Hidayah (2018), Prasetyo (2015), Sukmaningrum & Harto (2012), Darwanis, Mahyani (2009), Sembiring (2013), Primayana, Atmadja, Darmawan (2014), Karmila, Tanjung, Darlis (2013), Azlan, Herwanti & Pituringsih (2015) found evidence of a positive influence on the use of information technology on the reliability of financial statements.

CONCLUSIONS

The results of this study show that (the implementation of Good Governance does not have a significant effect on the reliability of local government financial reports, these findings demonstrate the implementation of Good Governance principles in the administration of local governments in South Sumatra Province have not been applied effectively, primarily related to the level of participation and transparency so that they have not been able to influence reliability of financial statements, while the use of information technology has a significant positive effect on the reliability of financial statements of local governments, that the use of technology much helps the process of data processing and the accuracy of the presentation of government financial statements.

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