

Financial Report Based on The Regional Financial Accounting System of The Regional Government of Bandung District

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ABSTRACT

The performance of organizations engaged in regional management areas has a regional financial accounting system in the form of activities ranging from recording to reporting business activities. The quality of government financial reporting is reflected in the results of the BPK audit. This literature review includes the basis for research and original research that will be the basis. The internal control system is a system formed to ensure the security of company assets. Internal control is a policy and an organized process and a process that integrates activities and operations to provide adequate assurance to achieve organizational goals. Research must be beneficial, and this research only has academic benefits. A quality local government financial accounting system and financial reports, as well as reference materials for further research on the same topic. Government financial reports may be of poor quality. This is related to the purpose of developing an accounting system which is none other than improving accounting management and internal control: increasing the level of financial reporting, increasing the reliability of accounting information, and providing accounting information.

ABSTRAK

Kinerja organisasi yang bergerak di bidang pengelolaan daerah memiliki sistem akuntansi keuangan daerah berupa kegiatan mulai dari pencatatan sampai pelaporan kegiatan usaha. Kualitas pelaporan keuangan pemerintah tercermin dari hasil pemeriksaan BPK. Kajian pustaka ini meliputi dasar penelitian dan penelitian asli yang akan menjadi dasar. Sistem pengendalian intern merupakan suatu sistem yang dibentuk untuk menjamin keamanan aset perusahaan. Pengendalian intern merupakan suatu kebijakan dan proses yang terorganisasi serta proses yang mengintegrasikan kegiatan dan operasi untuk memberikan keyakinan yang memadai guna mencapai tujuan organisasi. Penelitian haruslah bermanfaat, dan penelitian ini hanya memiliki manfaat akademis. Sistem akuntansi keuangan pemerintah daerah dan laporan keuangan yang berkualitas, serta bahan acuan untuk penelitian selanjutnya dengan topik yang sama. Laporan keuangan pemerintah dapat saja berkualitas buruk. Hal ini terkait dengan tujuan pengembangan sistem akuntansi yang tidak lain adalah untuk meningkatkan manajemen akuntansi dan pengendalian intern: meningkatkan mutu pelaporan keuangan, meningkatkan keandalan informasi akuntansi, dan menyediakan informasi akuntansi.

INTRODUCTION

The demands of society for better governance are increasing. The performance of organizations engaged in regional management areas has a regional financial accounting system in the form of activities ranging from recording to reporting business activities. (Sofyani et al., 2020) SAKD provides comprehensive accountability documentation for fund management to be used in preparing regional government financial reports as a tool for accountability for APBD implementation. (Nugroho, 2018)

The Regional Accounting System is a collection of elements that must be followed to collect and record financial information and then combine this information into various financial reports from external and internal government parties. (Sofyani et al., 2020)

The quality of government financial reporting is reflected in the results of the BPK audit. Audits of financial reports are carried out with the aim of expressing an opinion on the

accuracy of the financial information presented in the financial report. (Setiamy & Deliani, 2019)

The three regional governments in West Java routinely receive a “Fair with Exceptions” notification from the Audit Board of Indonesia in the 2018 Regional Revenue and Expenditure Budget Report which will be published annually, indicating that the financial management of the West Bandung Regional Government is still weak in this area. In this case, it is a mistake. (Firza Alpi & Rizqy Ramadhan, 2018) The point of reference for comparative financial reporting is the expectation that financial reporting can be compared across periods and trends in financial condition and performance can be identified. Financial statements are the end product of the accounting process. (Purwanti, 2018)

The Real Estate Manager of the West Bandung Regency Financial Management Agency said that real estate issues are an obstacle for the West Bandung Regency Government in obtaining an impartial view when reviewing the regional government's financial reports. (Parulian Hutagaol & Asmara, 2008)

The West Bandung Regency Government again received a fair assessment except for the 2018 Regional Government Financial Audit Office Financial Report. Rp7.7 billion at Lembang Regional Hospital. (Padhilah & Burhany, 2020) This situation is contrary to the balance of the internal control system, namely that control is still weak so that managers cannot control those responsible. (Fitranty & Baridwan, 2014) It is not the fault of the local government that did not get WTP this year. The director and staff of Lembang Regional Hospital received the BPJS money. As a result of this situation, the local government must replace the damaged state resources. (Undang-undang No.5 Tahun 1990, 1990) Employees in every SKPD in the West Bandung Regency Government can perform well at the BPK. However, due to problems at the Lembang Regional Hospital, a good name cannot be found. (Sapitri, 2018) This was the fault of the former director and treasurer of Lembang Regional Hospital.

After that, there was a violation of the regional accounting system, which in this case meant overpayment. (Tanomi, 2012) As a result, the excess money owed to the road project partners had to be returned to the state treasury within 60 days from June 7, 2016. Ironically, this happened when PT Imemba's contract was stopped in the middle of the road because the project was not completed on time.

The introduction of high-quality financial reporting will be the first foundation of good governance and all financial obligations of the Ministry of Finance will be consistent with public trust in public financial management. Based on these facts, the problem is that financial reporting is still good, the internal control system is still weak in terms of supervision, and the regional financial system is still weak in recording. (Darwanis, 2009)

This study aims to reveal the truth and solve problems regarding the impact of internal control systems and accounting systems in regions on the quality of regional government financial reports, by using the data obtained and objective tests. (Mamun & Hasanuzzaman, 2020)

The purpose of this study is to determine the extent of the impact of the internal control system in the West Bandung region on the quality of local government financial reports and to determine how severe the impact of the regional accounting system is on the quality of financial statements. (Kurniawati, 2017) Problem narrowing is used to avoid thinning or expanding the main questions so that the research becomes more focused and easier to discuss to achieve the research objectives. (David tan, 2021) Some of the limitations of the problem in this study include the corona virus outbreak, namely the population from the same center as many as 4 units at the BPKD of the West Bandung Regency Government. (Mamun &

LITERATURE REVIEW

This literature review covers the research foundation and original research that will form the theoretical basis and analysis of this research topic regarding internal control systems, financial systems and the quality of government financial reporting in the regions.

Understanding internal control systems (Pijiono et al., 2016) as stated by the experts are as follows: The basic process of activities and actions that are always carried out by management and all employees to achieve organizational goals through efficient and effective business operations, reliability of financial reports, security, security of public assets and compliance with regulations.

This is a process carried out by the Board of Commissioners, management and other employees of the Company and is intended to provide reasonable assurance regarding the achievement of the following three sets of objectives: a) reliability of financial statements, b) efficiency and effectiveness of business activities and c) compliance with applicable laws and regulations. The internal control system is a system established to ensure the security of company assets.

Based on the definition above, it can be said that internal control is a policy and an organized process and a process that integrates activities and operations to provide adequate assurance to achieve organizational goals. (Tiasari, 2019)

If the priority is to be achieved, the control of objectives must be carried out effectively and therefore top management must play an important role here. The objectives of the internal control system are:

- 1) Protection of state property (including information).
- 2) Keeping detailed and complete records.
- 3) Creating accurate, useful and reliable information.
- 4) Checking whether the financial statements are prepared in accordance with applicable standards (Financial Accounting/SAP)
- 5) For efficient work.
- 6) Complying with management policies and applicable laws and regulations.

The regional state accounting system is a system that completely regulates income and expenditure accounting, non-cash accounting, and asset accounting. (Masalah, 2009)

The regional accounting system is an accounting system that includes financial reporting and the process of recording, classifying, interpreting and summarizing financial activities or events for the implementation of the regional budget (APBD) which is prepared in accordance with generally accepted accounting principles. (Surjono & Nova Roslina Firdaus, 2017)

The regional government financial system is a manual or computerized accounting system that records regional financial activities, such as regional budget implementation, regional income and expenditure, and other regional budgets. (Syafrudin et al., 2021)

Based on the explanation above, it can be said that the regional accounting system is an accounting process in the context of accounting for the implementation of the APBD, either manually or via computer. (Ariyanto, 2020)

In general, accounting is divided into private sector accounting and public sector accounting. That is:

- 1) Business Accounting Commercial accounting uses accounting data to provide financial

- information to management, capital owners, investors, creditors, and other stakeholders. Provide tax decisions. Commercial accounting is accounting used to record economic events in economic entities (companies) whose purpose is to generate profits and benefits.
- 2) Public Sector Accounting Public sector accounting is used to record economic events of non-profit or non-profit organizations. The reports submitted have met accounting standards commonly known as public sector accounting standards or government accounting standards.

Public sector accounting is classified into:

- a) Public Sector Accounting Accounting is used to provide information about government economic and financial transactions to the executive, legislative, judicial, and public sectors. Government accounting is divided into government accounting and government accounting. Local government accounts consist of state government accounts and district/city government accounts. The government must regulate local government accounting standards so that they can be applied consistently across all local governments.
- b) Social Accounting Social accounting is a special field of accounting applied to organizations in a macro sense that serve the national economy. Social accounting is accounting used to record economic events in non-profit or non-profit organizations. This accounting is often used by political parties, public sector organizations such as mosques, health centers, hospitals, schools, universities, and non-governmental organizations.

Regional financial accounting involves the process of recording, identifying, and reporting economic transactions that occur in local government. (Empiris et al., 2011) Bookkeeping is one of the accounting processes, and in the accounting process a bookkeeping system is used. There are three recording systems available. namely 1) Single Entry 2) Double Entry 3) Triple Entry.

The explanation of the recording system is as follows:

- 1) The single bookkeeping system is called the single bookkeeping system. Economic transactions are recorded as one-time entries. Transactions that result in additional cash are recorded on the income side of the general cash book (BKU), and transactions that result in reduced cash are recorded on the expenditure side of the general cash book. This single entry is called bookkeeping, but in accounting the recording system used is the double entry or triple entry system.
- 2) Double-entry bookkeeping Double-entry bookkeeping is called the double-entry bookkeeping system. Double counting of economic transactions means that each transaction affects at least two estimates, one on the debit side and one on the credit side. All inputs must ensure a balance between the debit and credit sides of the basic accounting equation. Recording with a dual entry system is often referred to as journaling. Before the reform, the regional financial accounting recording system was a bookkeeping system. However, after the reform, namely the issuance of Government Regulation Number 105 of 2000, the recording system used is now a double-entry system.
- 3) The triple booking system is a recording system that combines double booking and budget book entries. This budget bookkeeping is a budget entry used in accordance with double entry. This note allows you to see the remaining budget for each component of the regional revenue and expenditure budget. "Because double entry is included in the triple entry system, the State Treasurer also records these processes in the budget book.

Based on the explanation above, it can be said that regional financial accounting adopts the double-entry accounting method. (Alhababy, 2016) This means that every transaction affects two accounts: debit and credit.

Accounting standards are needed in the recording process to determine when transactions and events are recorded. (Lamonisi et al., 2016) In general, there are two accounting standards: cash basis and accrual basis. Accounting Basics are accounting principles that determine when the effects of a transaction or event should be recognized for financial reporting purposes.

Accounting is a system, a system that manages inputs and produces outputs. (Anna et al., 2018) Recording in an accounting system is proof of transactions in the form of documents or forms. (Khairi & Sumarna, 2024) The result is a financial report. The regional financial accounting system will be explained in detail using accounting groups. The accounting cycle includes the stages of the accounting system. To understand how financial reports are prepared, you must first understand the accounting cycle.

The purpose of Government Regulation Number 24 of 2005 concerning General Financial Reporting and Government Accounting Standards is to The general purpose of regional government financial reporting is to provide information on financial status, budget implementation, and budget overruns. While the specific purpose of financial reporting is to The purpose of regional government financial reporting, among others, is to provide information that is useful in decision-making and to demonstrate accountability for the resources entrusted to the reporting agency. The purpose of regional government financial reporting is said to present information on the financial condition that is useful for decision-making.

The information contained in the financial report will be more useful if it can be compared with the financial report of the previous period or the financial report of other reporting entities in general. Comparisons can be made internally and externally. (Sukanto, 2009) Internal comparisons can be made when the entities being compared apply the same accounting policies from year to year. External comparisons can be made when the entities being compared apply the same accounting policies. (Belakang et al., 2004) If a government entity applies an accounting policy that is better than the accounting policy currently applied, the change is disclosed in the period in which the change occurs.

The information presented in the financial statements is understandable to users and is presented in a format and terminology appropriate to their level of understanding. Therefore, it is assumed that users have sufficient knowledge of the reporting company's activities and business environment, and are willing to study the information.

METODE PENELITIAN

Research must have benefits, and this research only has academic benefits. (Chang, 1983) The results of this study provide empirical evidence of the internal control system and regional financial accounting system on the quality of regional government financial reporting in relation to these findings, complementing the findings of previous studies on regional government internal control systems. (Ikriyati & Aprila, 2019)

Quality local government financial accounting and financial reporting systems, as well as reference materials for further research on the same topic. The internal control system is the actions and activities of management (executive management) and its employees including

providing appropriate assurance and confidence in the reliability of financial reporting. Internal control has several components.

- 1) Control Environment" The control environment is the means and infrastructure that exist in an organization or company to implement a good internal control structure.
- 2) Risk Assessment Management must be able to identify various risks faced by the company.
- 3) Control Activities Control activities are various processes and initiatives carried out by management to improve supervision or control over company operations.
- 4) Accounting Information and Communication Systems Information and communication systems consist of methods and records for recording, processing, summarizing and reporting company transactions and maintaining accountability and related assets and liabilities.
- 5) Monitoring Monitoring is an activity that examines how an accounting information system functions so that immediate action can be taken if it does not go according to expectations.

RESULTS AND DISCUSSION

Government financial reports may have poor quality. One of the main causes is the weakness of the internal control system. This is related to the purpose of developing an accounting system which is none other than improving accounting management and internal control: improving the level of financial reporting, improving the reliability of accounting information, and providing accounting information. Complete records of the company's responsibilities and asset protection.

The regional financial accounting system is basically a single organization, and it may be difficult to decide when to introduce its qualitative characteristics, or some parts of the system may not be included in the regional financial report, thus affecting the quality of a country's financial report. SAP, namely relevant, reliable, understandable, and acceptable.

The results of the clarification of public accounts are as follows: 1) Income accounts are accounts that recognize and record financial transactions when money is received or paid. Its size focuses on the balance of money received and sent. The limitation of this accounting system is the small amount of information that appears, because it is only limited to financial accounting, but does not show the manager's responsibility for assets and liabilities. 2) Accounting and reconciliation Cash accounting is the transition process to accounting. Based on this principle, revenues, expenses, and funds are recorded using the cash method, while assets, liabilities, and equity are recorded using the accrual method (PP No. 24 of 2005).

Accounting Credit accounts are accounts that recognize and record financial transactions or events when they occur or when they are received. This accounting system focuses on measuring economic assets and changes in company resources. In accounting, information about assets and liabilities is broader and more detailed. "Law of the Republic of Indonesia Government No. 71 of 2010 concerning Government Accounting Standards Number requires government financial reporting to use the accrual method, but Law of the Republic of Indonesia Government No. 24 of 2005 concerning Government Accounting Standards is still used in cash flow. accounting for accounting". Based on the explanation above, it can be said that regional government financial reports must use the accrual method in accordance with Law of the Republic of Indonesia Government No. 71 of 2010 concerning Public Accounting Standards. Financial reports are the final result of accounting work carried out. The definition of quality and financial reporting is given by experts as follows: "Local government accounting is the result of the process of identifying, measuring and recording economic transactions

(budgets) of accounting units in local governments that are used for information purposes. in the context of. responsibility. financial management of accounting units and economic decisions of the parties that apply to them. Regional financial reports are a form of accountability of local governments for the use of regional funds in the context of organizing regional government and regional government activities. The processing of company financial data begins with the identification of transactions in the form of invoices, documents, notebooks, cash receipts and other financial transaction documents, which are recorded in the company's accounting so that the final product of the process can be produced as evidence that provides information, namely financial reports. Based on the definition above, it can be said that municipal financial management is an accounting process that is carried out in an accounting period, and the nature of the municipality's responsibility can be used for decision making by various interested parties.

The results of financial reporting indicators are as follows:

Financial reports can be considered if the information they contain can influence user decisions by helping them evaluate past or present events or predict future events and confirm or correct their previous investigation results. Therefore, relevant information in financial reports may be related to their use. Relevant information is:

- a) The benefits of feedback. Information allows users to confirm or correct their previous expectations.
- b) Expected benefits. Information can help users predict the future based on past results and current events.
- c) When. Information is presented in time to be valid and effective for decision making.
- d) Complete. Government financial accounting information is presented as accurately as possible, including all accounting information that can influence decision making, taking into account current constraints. Detailed information on each element of the main information contained in the financial statements is clearly disclosed to avoid errors in the use of the information.

The information contained in the financial statements is free from material misstatements and errors and presents all facts honestly and can be verified fairly. The information may be true, but if the appearance or presentation is unreliable, its use may be misleading.

Facts meet the requirements, namely:

- a) Proof of truth. Information that accurately describes transactions and other events that must or should be disclosed.
- b) Verifiable. The information presented in the financial statements can be tested, and if the test is carried out by different parties each time, the results will always show the same conclusions.
- c) Absence. Statements concerning the public interest do not discuss the interests of certain groups.

An adequate accounting and reporting system is needed to ensure reliable financial reporting. In the regions, financial accounting is defined as a small book or a series of activities carried out routinely in the financial sector based on certain principles, principles, and methods that aim to provide accurate information in the financial sector. The existence of an accounting system is very important because of its effectiveness in determining the quality of information contained in financial reports.

CONCLUSION

Background, findings, hypotheses, research results, and discussion of research results on the influence of internal control systems and reporting systems on regional reporting values in West Bandung Regency work units. After conducting research, the author came to the following conclusions:

1. Internal audit system changes the value of regional financial data. In other words, the better the internal control system, the greater the value of financial information.
2. Accounting System Value System The value of information that will provide information to the region. In other words, the better the accounting information system, the value of information in terms of reporting will increase.

The researcher reports the research findings on the impact of internal control systems and reporting systems on the value of financial reporting information in the West Bandung Region business unit, so that the researcher can provide the following recommendations:

- 1) Better internal control is needed to improve the quality of local government financial information. In the development of information and communication, especially in the provision of effective information, each department needs it.
- 2) An accounting information system is needed to improve the quality of information in local government financial reports to be more efficient. Store input and output data safely in SKPD to reduce the risk of administrative and other non-compliance.

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