

Research Article

Influence of Government Performance, Accessibility of Financial Reports and the Financial Accounting System on Financial Report Accountability

Megania Kharisma^{1*}, Intan Tajudin², Rahma Sarita³, Siti Fatimah Azzahra⁴

^{1,2,3,4} Bachelor of Accounting Program, Bina Sarana Informatika University

Received: 08-06-2025; Accepted: 28-06-2025

Abstract

This study aimed to examine how government performance, financial accounting systems, and financial report accessibility affect the accountability of financial reports in Palmerah Village. A quantitative research method was employed, using a sample of 47 respondents and data collection through questionnaires. The findings reveal that all three factors government performance, financial accounting systems, and report accessibility have significant and partial impacts on financial accountability. The study offers valuable implications for village officials and government institutions. Improving accountability requires enhancing the performance of government personnel through continuous training, implementing technology-based financial accounting systems, and ensuring public access to financial reports. These steps are vital for building public trust and promoting transparent and efficient financial governance at the village level. This research is original in its specific focus on Palmerah Village, a location rarely studied in the context of financial accountability. By addressing real-world challenges faced by local governments and the public's access to financial data, the study provides new empirical evidence and practical guidance. It contributes to better understanding and improving public sector governance in small-scale administrative units.

Keywords: Government Performance, Financial Accounting Systems, Accessibility of Financial Reports

JEL Classification: H83, H72, M41

How to cite: Kharisma, M., Tajudin, I., Sarita, R., Azzahra, S. F., (2025). Influence of Government Performance, Accessibility of Financial Reports and the Financial Accounting System on Financial Report Accountability, *Research of Accounting and Governance (RAG)* 3(2), 65-74

Corresponding author: Megania Kharisma (megania.mnk@bsi.ac.id)



This is an open-access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) international license

1. Introduction

The government is responsible for managing state finances to improve public welfare. Local governments are given policies to carry out government affairs effectively to achieve equality and achieve financial management goals (Oktaviani & Sari, 2020). This will allow regional autonomy to be implemented with accountability and all government activities are accounted for. To regulate regional finances, government accounting standards must be applied in accordance with applicable and general provisions.

In managing regional finances at the village level, accountability is very important because it can reduce political accusations against funds allocated by the central government and local governments. The village financial accountability report must be clear about how the funds are used. One of the villages in Palmerah District is Palmerah Village. Palmerah Village has the lowest public satisfaction value in Jumantik services among the Villages in the West Jakarta Administrative City. One of the 3 (three) lowest elements was observed in the behavior and performance of service officers. This resulted in low government performance in Palmerah Village. Therefore, Palmerah Village must evaluate in implementing optimal public services to improve local government performance.

The degree whereby a program, policy, or action is put into practice in order to accomplish the organization's vision, mission, goals, and objectives as stated in its strategic planning is referred to as local government performance. (Oktaviani & Sari, 2020) found that if local government performance increases, accountability for regional financial reporting will also increase, which means that government performance can affect accountability for financial reporting. To achieve good local government performance, the reform era brings demands for accountability and transparency when building government management in Indonesia.

To ensure Responsible for regional financial management, the government works to guarantee timely and appropriate utilization of the money. Enhancing accountability also requires monitoring, accessibility, and sound financial reporting. The more effectively the better the regional government does, the more responsibility for regional financial management is put into practice. Accountability has a positive and substantial impact on the financial performance of the Regional Government, the requirements for implementing public sector accountability require an adequate accounting system to enable transparent, fair, efficient, and effective regional financial management.

Government Regulation Number 58 of 2005 in (Septia et al., 2018), which gives regional governments the authority to make regulations on regional financial management systems and procedures, increases the need for a system that can support accountability. It is anticipated that regional governments' financial management will be more transparent, equitable, and honest with a clear and responsible regional financial accounting system. Zeny Antika et al. (2020) that the regional financial accounting system is necessary to assign accountability for regional financial management needs to be upgraded.

Accountability for Accessibility and regional financial management are linked. According to the presumption that the public has a right to know, local governments' accountability for the administration of regional finances must be openly and honestly communicated to the public through the media and the distribution of financial reports that interested parties can access. Based on the aforementioned rationale, we would like to carry out a study called "The Influence of Government Performance, Government Performance System and Accessibility of Financial Reports on Accountability of Financial Reports in Palmerah Village".

The purpose of this study is to analyze and explain the influence of government performance, financial accounting systems, and accessibility of financial reports on the accountability of financial reports in Palmerah Village. The urgency of this research arises from the low level of public satisfaction, particularly in public services such as Jumantik, which reflects weaknesses in government performance and transparency in Palmerah Village. By identifying key factors that influence financial accountability, this study contributes to efforts aimed at improving the credibility, transparency, and effectiveness of village financial management. The findings are expected to provide empirical evidence and practical recommendations for local governments, especially at the village level, to enhance accountability mechanisms, strengthen public trust, and support the realization of good governance in regional financial administration.

2. Literature Review and Hypothesis

Accountability of Financial Reports

According to Government Accounting Standards (SAP), one of the roles of financial reporting is for accountability purposes, which includes accountability for resource management and policy implementation to reporting entities that are trusted to achieve goals periodically. Accountability not only ensures that policies have been implemented properly but public organizations must be able to provide answers or responses to stakeholders for the actions that have been taken (Oktaviani & Sari, 2020). Accountability of financial reports shows the public that government financial management is to achieve the goal of improving public welfare by providing clear information or answers to the public about government actions shown through financial reports. Government Performance The process of managing public finances is discussed in government financial reporting.

This financial report shows government performance and can be used as a source of information about its performance. Therefore, improving the performance of local governments will have an effect on making financial reporting more accountable. Public trust in financial report information will grow if government performance improves and demonstrates that regional finances are responsibly handled to enhance community welfare. Additionally, improved performance will show that the government is operating and fulfilling community expectations in an effort to increase the accountability of financial reporting. Thus, the first hypothesis is:

H1: Government performance has a positive effect on the accountability of financial reports.

Financial Accounting System

In order to promote openness and public accountability, the financial accounting system plays a crucial role in supplying data and revealing the financial operations and performance of local governments. State that local governments must enhance their recording and reporting in order to meet the demands of implementing financial accountability. systems. Local government reports, including financial management reports, must be submitted to the central government. This requires a strong system to complete the recording, administration, management, and reporting related to regional financial data. So, the second hypothesis is:

H2: The financial accounting system has a positive effect on the accountability of financial reports.

Accessibility of Financial Reports

Accessibility of regional financial reports to make local government financial reports easily accessible to users of financial reports. Local governments must make users of financial reports easily accessible, not only for legislative institutions and supervisory bodies, but also for the public who trust the local government to manage public funds. By making financial reports easily accessible, the public (auditing bodies, communities, and investors) can control how local government assets and financial policies are used. It is hoped that good government control will increase accountability in the financial accounting system is essential for providing information and exposing the financial performance and operations of local governments, which helps to foster transparency and public accountability. To meet the needs of establishing fiscal responsibility, local governments must enhance their documentation and reporting, inaccessible, it will reduce the quality of regional financial accountability. So, the third hypothesis is:

H3: Accessibility of Financial Reports has a positive effect on accountability in financial reports.

Conceptual Framework

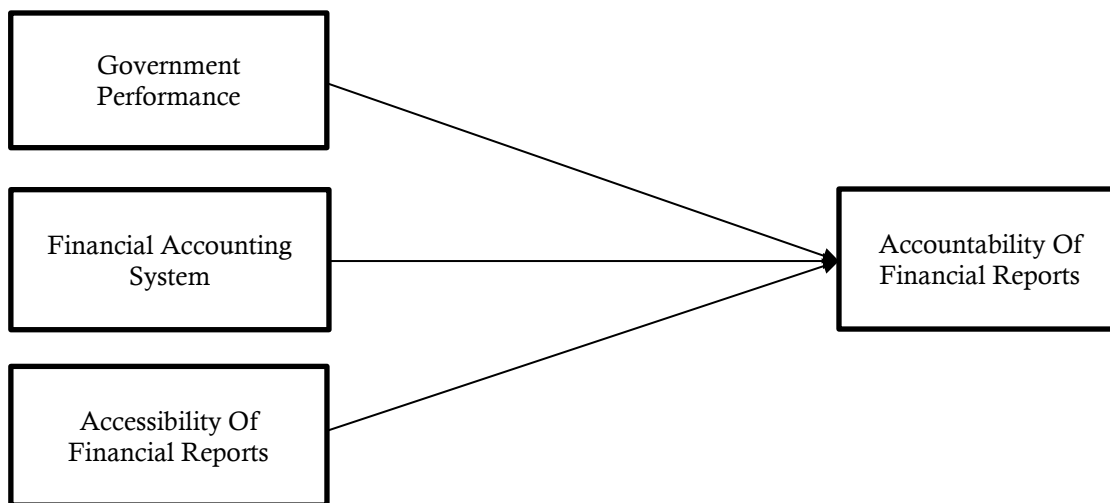


Figure 1. Conceptual Framework

3. Data and Method

By revealing, characterizing, and drawing conclusions through a methodical process, the research method provides an organized approach to accomplishing research goals. The quantitative research approach used in this study places a strong emphasis on objective measurements and statistical analysis of data gathered using tools like questionnaires (Sugiyono, 2017). A structured questionnaire was used to collect data from a sample of Palmerah Village residents in order to assess factors pertaining to government performance, financial accounting systems, financial report accessibility, and accountability.

Multiple linear regression analysis, which is suitable for investigating the concurrent impact of several independent factors on a single dependent variable, was the analysis model employed in this study (Ghozali, 2018). The predictor variables government performance, financial accounting systems, and report accessibility can have partial or simultaneous effects on the accountability of financial reporting, according to this model. To guarantee the validity and dependability of the regression model, it is backed by traditional assumption tests such as autocorrelation, heteroscedasticity, multicollinearity, and normality results.

The population in this study amounted to 47 respondents. Sampling is a method of sampling that is truly in accordance with the subject of research. In this study, the sampling technique that will be used is the Total Sampling method. Total sampling is a sampling technique where the sample size is the same as the population (Sugiyono, 2017). The reason for taking total sampling is because Sugiyono (2017) states that the complete population employed as a study sample is the population with fewer than 100 members. Consequently, the study's sample consisted of 47 people.

4. Results

Normality Test

Finding out if the independent and dependent variables in the regression model have a normal distribution is the goal of the normality test. A regression model that fits data with a normal or nearly normal distribution is appropriate. The data distribution (points) on the diagonal axis of the graph is examined in order to detect normality. The technique for determining whether the data is normal, use a normal P-P plot graph to examine the distribution of the data and a histogram graph to examine the curve's form. Data is considered normal if its distribution on the graph exhibits a straight-line pattern. Information is deemed regularly

distributed if the normality table's sig value in the Kolmogrov-Smirov test is higher than 0.05. The normalcy test for the study is as follows

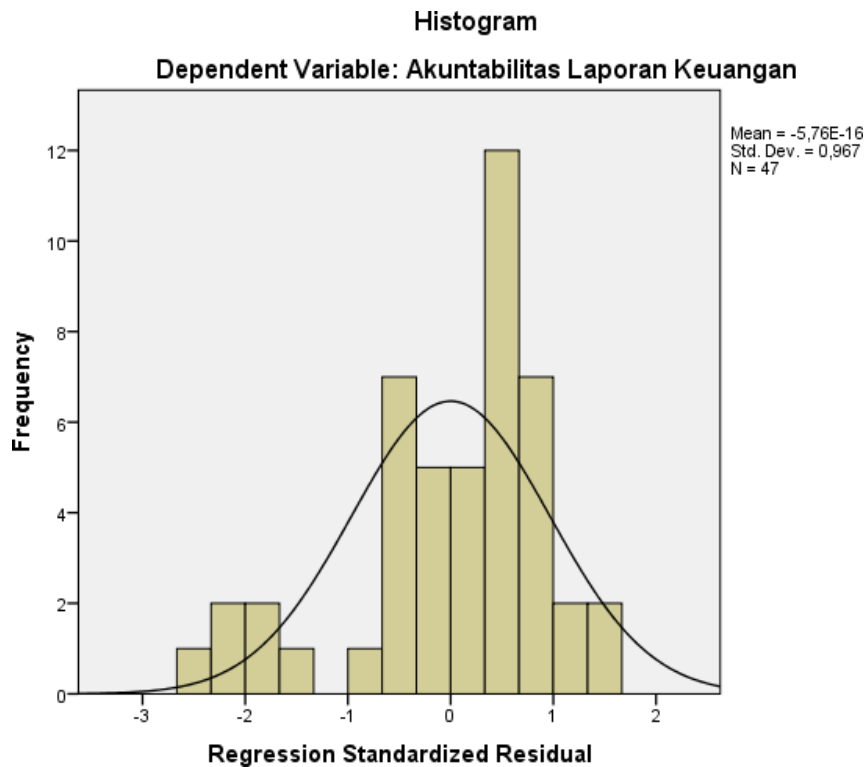


Figure 2. Histogram Graph

Based on the histogram graph in Figure 2 above, there is a curve that forms a perfect bell which shows that the residual data has followed a normal distribution.

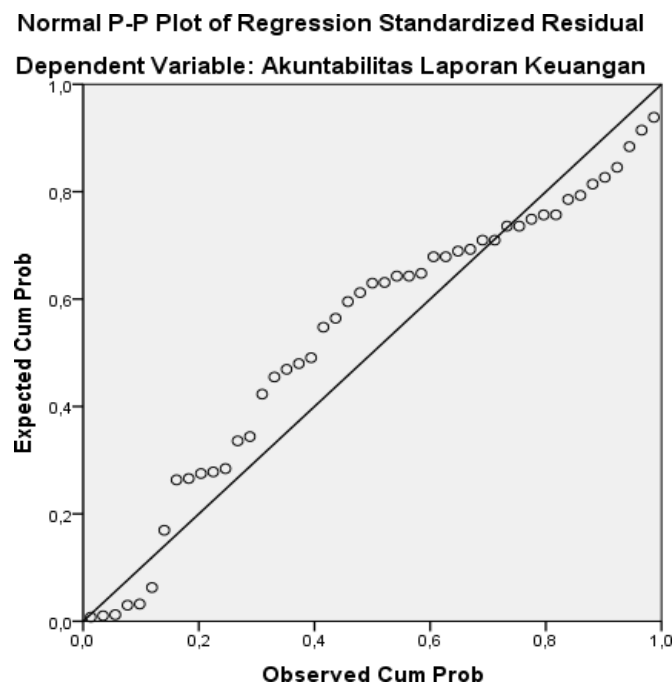


Figure 3. Normal Probability Plot

The normal P-Plot graph that can be seen in Figure 3 shows the data distribution following a normal distribution (straight line), which indicates that the information is dispersed normally.

Table 1. Results of the Kolmogorov Smirnov One-Sample Kolmogorov-Smirnov Test for Normality

		Unstandardized Residual
N		47
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	3,40038108
Most Extreme Differences	Absolute	,152
	Positive	,083
	Negative	-,152
Test Statistic		,152
Asymp. Sig. (2-tailed)		,008 ^c

The Kolmogorov Smirnov test findings in Table 1 indicate a significant value of 0.800, indicating that the value is more than 0.05 ($0.800 > 0.05$). As a result, the regression model has satisfied the assumption of normality and the residual data is normally distributed.

Multicollinearity Test

Two criteria are used to make decisions in the Multicollinearity Test:

- Tolerance value: if the tolerance value is higher than >0.10 , Multicollinearity is not present.
- The Variance Inflation Factor (VIF) value indicates the absence of multicollinearity if it is less than or equal to 10.00.

Table 2. Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	8,565	7,988		1,072	,290		
Government Performance	,173	,150	,145	1,158	,253	,887	1,127
Financial Accounting System	,450	,173	,373	2,599	,013	,673	1,485
Accessibility of Financial Reports	,180	,089	,281	2,024	,049	,720	1,388

Table 2 displays the multicollinearity test's findings. The VIF value for Government Performance, Financial Accounting System, and Accessibility of Financial Reports is less than <10.00 , while the tolerance value is greater than >0.10 . Therefore, there is no multicollinearity in the data.

Heteroscedasticity Test

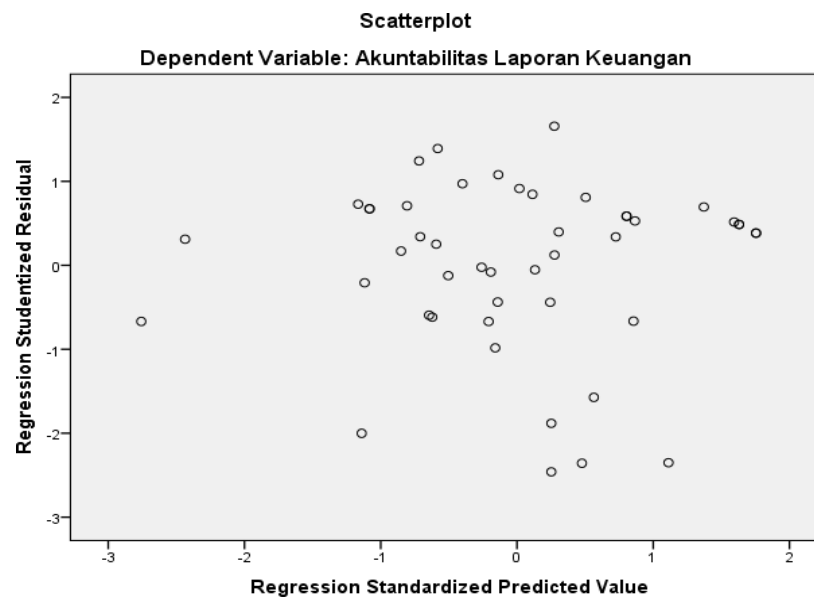


Figure 4. Heteroscedasticity Test

Figure 4's findings from the heteroscedasticity test indicate that there is no discernible pattern or that the points do not form a particular pattern.

dispersed both above and below the Y axis's zero value, indicating that the data does not exhibit heteroscedasticity.

Hypothesis Test

1) F Test

The purpose of the simultaneous test is to determine whether the theories explaining government performance, financial accounting methods, and financial report accessibility have a substantial impact on Palmerah Village's financial reports' accountability.

Table 3. Simultaneous Test Results

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	359,397	3	119,799	9,685	,000 ^b
	Residual	531,879	43	12,369		
	Total	891,277	46			

Coefficient testing of Government Performance Variables, Financial Accounting System, Accessibility of Financial Reports. If $F_{count} > F_{table}$ then H_0 is rejected and H_a is accepted and Conversely, H_0 is accepted while H_a is refused if $F_{count} < F_{table}$. With a significance level of $0.000 < 0.05$ (which is set), it can be concluded that government performance, the financial accounting system, and the accessibility of financial reports all significantly affect the accountability of financial reports in Palmerah Village. Table 4.13 shows that the F_{count} value is 9.685, meaning that $F_{count} > F_{table}$ ($9.685 > 2.82$). As a result, H_a is accepted and H_0 is rejected.

2) t-test (Partial Test)

Partial test is used to see the significance of independent variables affecting dependent variables which are done partially or individually. In detail, the t-test results are explained in the following table:

Table 3. Simultaneous Partial Test

Variable Independen	Koefisien Regresi (B)	Std. Error	t-hitung	Sig. (p-value)	Conclusion
Government Performance	0,395	0,169	2,344	0,024	Significant, positive influence
Financial Accounting System	0,686	0,148	4,644	0,000	Significant, positive influence
Accessibility of Financial Reports	0,325	0,082	3,968	0,000	Significant, positive influence

All independent variables Government Performance, Financial Accounting System, and Accessibility of Financial Reports have a substantial positive impact on the accountability of financial reports, according to the partial t-test results. Significant effects are seen in government performance, suggesting that increased financial responsibility is a result of improved government performance. In a similar vein, the quality and openness of financial reporting are greatly improved by a well integrated financial accounting system. Lastly, the accessibility of financial reports also plays a crucial role, where easier access to financial information by stakeholders strengthens public trust and supports financial accountability. These findings suggest that improving performance, accounting practices, and access to information are key drivers of accountable financial management.

5. Discussion

Government Performance has a positive effect on financial report accountability

The results of the study show that government performance has a positive effect on financial report accountability. Improved government performance reflects success in implementing programs and policies that have an impact on public trust in financial management. Optimal service and appropriate decision-making contribute to transparent and responsible financial reporting. This finding is supported by research by Oktaviani and Sari (2020) which shows that local government performance contributes significantly to increasing financial reporting accountability. Also revealed that increased government performance will increase public trust in the financial information presented. Furthermore, added that the demands of the reform era for accountability and transparency require the government to improve its performance in managing public finances.

The Financial Accounting System has a positive effect on financial report accountability

A good financial accounting system contributes significantly to guaranteeing the dependability and correctness of financial data, which eventually raises the accountability of financial reports. Effective and transparent regional financial management is made possible by an organized framework. This study supports the findings of Zeny Antika, Murdayanti, and Nasution (2020), who found that financial responsibility is positively impacted by a sufficient regional financial accounting system. Also made the same point, stressing the significance of an accountable financial recording and reporting system in encouraging transparency in regional financial management. Meanwhile, Septia et al. (2018) showed that a strong financial accounting system plays a role in improving the quality of management and accountability of regional government finances.

Accessibility of Financial Reports has a positive effect on financial report accountability

Accessibility of financial reports has a positive effect on accountability because it allows the public, supervisors, and stakeholders to obtain information openly. Easily accessible financial reports reflect transparency and show that the government is ready to be supervised in managing public funds. This study is reinforced by Mustofa (2012) who found that regional financial management is more accountable when financial records are easier to view. Lily (2015) said that the public's monitoring role is strengthened when financial reports are easily accessible. Which demonstrate

that financial reports that are opaque and challenging to get would have a detrimental effect on the quality of regional accountability.

6. Conclusion

The results of the study demonstrate that the effectiveness of the village government, financial accounting systems, and the availability of financial data all have a positive and significant influence on the accountability of financial reports in a village. Partially and concurrently at Palmerah Village. The accountability of public financial management increases with the effectiveness of the equipment, the organization of the financial recording system, and the ease with which financial reports are accessible to the general public will increase.

Managerially, it is necessary to strengthen the capacity of HR training through sustainable, technology-based accounting system updates, and the provision of financial information that is easily accessible to the public. This strategic step is important to build public trust, prevent irregularities, and realize transparent and responsible village financial governance.

Recommendation

Further researchers can expand the research object to different research samples, and it is better for respondents to spread to more sub-districts so that more samples will be obtained to represent respondents' answers to accountability in the sub-district. Further research can add other variables from the variables that have been used in this study to better understand the accountability of regional financial reporting.

References

- Accessibility on Financial Management Accountability (Study in SKPD Rokan Hilir District). *Jom FEKON*, 2(2), 1–15.
- Barat, W. (2021). Laporan Kinerja Instansi Pemerintah (LKIP) Kota Administrasi Jakarta Barat Tahun 2021. In *Jakarta Barat*.
https://barat.jakarta.go.id/kelurahan/storage/files/images/foto/ppid_dokumen_informasi_publik/f58312b9d92c8728b4b8229fa559cf24.pdf
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro.
- Lily. (2015). Pengaruh Sistem Akuntansi Keuangan Dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Pengelolaan Keuangan Daerah (Studi Empiris Pada Satuan Kerja Perangkat Daerah Kota Payakumbuh) Faculty of Economics, Riau University, Pekanbaru, Indonesia. *JOM Fekon*, 2(2), 1–15.
- Mustofa, A. I. (2012). Pengaruh Penyajian Dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Pengelolaan Keuangan Kabupaten Pemalang. *Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Semarang, Indonesia*, 1(2), 3. http://journal.unnes.ac.id/sju/index.php/aaj_
- Oktaviani, M. A., & Sari, D. P. (2020). Pengaruh kemandirian daerah, kinerja pemerintah daerah, dan sistem pengendalian intern terhadap akuntabilitas pelaporan keuangan. *Jurnal Akuntansi Dan Pajak*, 21(01).
<https://doi.org/10.29040/jap.v21i1.1147>
- Priyatno, D. (2016). *Metode Penelitian Kuantitatif* (Cetakan 2). Alfabeta.
- Septia, O., Pembimbing, Y., Taufik, T., & Haryani, E. (2018). Effect of Regional Financial Accounting System, Regional Financial Statements Presentation and Accessibility of Regional Financial Statements on Accountability of Regional Financial Management with Government Internal Control System as Moderating Variable. *Jom Feb*, 1(1).
- Sugiyono. (2015). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (Revisi). Alfabeta.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (Edisi Revi). Alfabeta.

Sumiyati. (2015). The Influence of Regional Financial Statements and Financial Statement

Zeny Antika, Yunika Murdayanti, & Hafifah Nasution. (2020). Pengaruh Sistem Akuntansi Keuangan Daerah, Aksesibilitas Laporan Keuangan, Dan Pengendalian Internal Terhadap Akuntabilitas Pengelolaan Keuangan Daerah. *Jurnal Wahana Akuntansi*, 15(2), 212–232.
<https://doi.org/10.21009/wahana.15.027>