Analysis of Accountability Performance of Financial Management in Hasanuddin University as Legal Entity State University

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Abstract
Accountability for the performance of financial statements has experienced rapid development. This study aims to analyze the level of influence of human resource competence and accounting systems on the accountability of financial management performance through the quality of financial reports. The quantitative approach is used to test and analyze the factors that affect the quality of financial reports and the accountability of financial management performance. Research sites at Hasanuddin University, Indonesia. The population and samples in this study were 85 financial employees in the financial sector at all Faculties and Work Units at Hasanuddin University with the status of ASN (State Civil Apparatus) as many as 85 people. Primary data collection techniques used a questionnaire (google form). The measurement scale used is a Likert scale with five components. The data analysis technique used path analysis. The results showed that the accounting system had a dominant effect on the quality of financial reports and the accountability of financial management performance compared to the human resource competency variables. Thus, the application of an accounting system can assist organizations in improving the quality of financial reports and accountability for financial management performance.

Keywords: HR competence; financial reports; accountability; financial management

INTRODUCTION
Based on the findings of the Badan Pemeriksa Keuangan (BPK) in 2010, the phenomenon of accountability for the performance of financial statements at state universities has occurred in various financial problems at state universities. These problems are in the form of (a) unreported public levies; (b) audit opinion disclaimer (no opinion) of Rp. 763, 12 billion; (c) illegal accounts so that the use of funds is unclear; and (d) disorderly cash management in state universities.

Financial management in public universities in Indonesia uses three different models. Referring to UU No. 12/2012 clause 65 and PP No. 4/2014 Clause 27 concerning the management pattern of State Universities (PTN) is divided into three, namely: (a) PTN with general state financial management or PTN Satker or PTN with the pattern of Non-Tax State Revenue (PNBP), campuses that use this method include PTN the weak. (b) PTN with a public service agency (PTN-BLU) financial management pattern that applies moderate quality financial management principles; and (c) PTN as a public PTN-BH (legal entity) entity, campuses that use this are classified as strong PTN.

This fact shows that PTNs in Indonesia have not been managed effectively, this is due to problems in the financial management of PTNs. The concept of PTN-BH is a solution for PTN in Indonesia, with this concept, universities get higher autonomy at the academic and non-academic levels. The important substance in PTN-BH is the planning of the articles of association which requires a step-by-step and detailed arrangement of academic and non-academic autonomy in order
to become operational for higher education.

Hasanuddin University (Unhas) is one of the PTNs that has succeeded in becoming PTN-BH. As a leading university in the Eastern Indonesia Region, Unhas has achieved various achievements, especially in the field of financial management, based on the results of an independent external audit which shows that Unhas has received an Wajar Tanpa Pengecualian (WTP) that has been achieved from 2009 to 2017. This success an indication that the financial management at Unhas is showing achievements.

Transparency and accountability are prioritized in the financial management system by adhering to the principles of accounting, including the implementation of internal and external audits established at the tertiary institution. Healthy, transparent and accountable financial management is the main goal of higher education. However, the principle of transparency in financial management creates its own difficulties for a university. This is due to the fact that budget lines that have been made do not match the operational activities of higher education institutions that tend to be flexible.

Accountability of financial management performance is a priority issue faced by every university in Indonesia, as well as Unhas as PTN-BH is required to improve performance, especially in the financial sector. Theoretically, the accountability of financial management performance is determined by the quality of financial reports (Dewi et al. 2019; Nirwana & Haliah, 2018; and Angriawan and Yudianto, 2018). Financial reports that meet relevant, reliable, understandable, comparable, and other elements.

The quality of financial reports and the accountability of financial management performance are topics that are widely explored by academics and researchers in various countries. The quality of financial reports that meet the standards will create better performance accountability. Effective PTN financial management is financial management that is economical, efficient, transparent, and accountable (Sudana, 2015; and Chen and Gong, 2019).

The quality of financial reports will automatically increase the quality of information in financial reports, so that users of financial reports will make decisions based on quality, transparent and accountable financial data. Preparation of financial statements at PTN-BH must include the initial balance report and its amendments, activity reports, and other reports based on PP No. 26/2015 Clause 20.

Various factors are theoretically and empirically proven to contribute to improving the quality of financial reports and the accountability of financial management performance. These factors are the competence of human resources and the accounting system. Competence of human resources (HR) as an exogenous factor that can provide changes to the quality of financial reports and accountability of financial management performance because if HR does not have adequate competence it will trigger various problems and obstacles (Lary and Taylor, 2012; and Grimm & Blazovich, 2016).

The next factor is the accounting system, which has become a necessity for every organization, especially PTN-BH, to produce quality financial reports and accountability for financial management performance that meet standards. The accounting system plays an important role in managing the flow of accounting data processing so that it is able to produce accurate information to meet the needs of accounting information users (Kloviene & Gimzauskiene, 2015). This study aims to analyze the level of influence of human resource competence and accounting systems on the accountability of financial management performance through the quality of financial reports

LITERATURE REVIEW

Human Resources Competences

According to Shaheen et al. (2019), competence is the knowledge and skills needed to
complete a task. Otoo (2019) says competence is a characteristic of employees that contribute to successful job performance and the achievement of organizational results (Otoo & Mishra, 2018). In general, competence itself can be understood as a combination of skills, personal attributes, and knowledge which are reflected through performance behavior that can be observed, measured and evaluated.

**Accounting System**

Referring to accounting standards, there are standard rules used in the presentation and disclosure of financial statements based on the rules made by the Indonesian Institute of Accountants (Mnif & Gafsi, 2020). The accounting standards used by the government are referred to as Governmental Accounting Standards. Government Accounting Standards are accounting principles that are applied in preparing and presenting government financial reports (Klovienë & Gimzauskiene, 2015; Garzella et al. 2019; Lysak, 2020).

**Financial Report Quality**

Financial reports are a reflection of the many transactions that occur in an organization in a certain period (Arthur et al. 2019; and Krishnan et al. 2020). Transactions and events of a financial nature are recorded, classified, and summarized in the most precise way in terms of money, and then interpreted for various purposes (Tang et al. 2016). These various actions are none other than the accounting process which is essentially the art of recording, classifying and summarizing transactions and events, which are at least partly financial in nature, in the right era and in the form of currency, and the interpretation of the results (Chen and Gong, 2019; and Furqan et al. 2020).

**Financial Management Performance Accountability**

Accountability is closely related to instruments for control activities, especially in terms of achieving results in public services and conveying them transparently to the public as a process of providing accountability and providing answers (Haraldsson, 2016). Organizational accountability is the accumulation of the overall implementation of the main tasks and functions of the organization that need to be conveyed to the public / stakeholders. Based on the type, accountability can be implemented in the policies to be carried out, accountability related to the achievement of organizational goals, accountability related to processes, procedures, rules of the game, and guideline provisions, and accountability related to income and money expenditures (Nyamori et al. 2017; Anggriawan and Yudianto, 2018; and Cumbe & Inácio, 2018).

**RESEARCH METHOD**

**Location and Time of Research**

This research was conducted by Hasanuddin University, Jl. Perintis Kemerdekaan KM.10, Tamalanrea Indah, Kec. Tamalanrea, Makassar City, South Sulawesi. The research time was carried out for two months.

**Type and Source of Data**

The types and sources of data used in this study can be classified as follows: (a) Primary data. Primary data in question is data obtained from respondents through questionnaires. The questionnaire was conducted to obtain data on employee assessments of the quality of financial reports and the accountability of financial management performance; and (b) Secondary Data. Secondary data is data obtained from the university, such as the financial reports of Hasanuddin University.

**Population and Samples**

The population in this study were financial employees in the finance sector at all Faculties and Work Units at Hasanuddin University who had the status of ASN (State Civil Apparatus). The population in this study at the same time became a sample (census sampling) of 85 employees.
Data Analysis Technique

The stages carried out by the analysis are collecting the necessary data, measuring and then analyzing and interpreting so that this data becomes more meaningful. The analysis technique used in this research is path analysis.

EMPIRICAL RESULTS

Respondent Profile

This study describes the characteristics of the respondents obtained through a questionnaire. Characteristics of respondents in this study consisting of gender, latest education level, years of service, and work unit can be described in full as follows.

Table 1. Characteristics of Respondents

| Gender            | Frequency | Percent |
|-------------------|-----------|---------|
| Male              | 40        | 53.3    |
| Female            | 35        | 46.7    |
| **Total**         | **75**    | **100** |

| Level of education | Frequency | Percent |
|--------------------|-----------|---------|
| S1                 | 34        | 45.3    |
| S2                 | 26        | 34.7    |
| S3                 | 15        | 20.0    |
| **Total**          | **75**    | **100** |

| Work Period        | Frequency | Percent |
|--------------------|-----------|---------|
| < 10 years         | 12        | 16.0    |
| 11 s/d 20 years    | 29        | 38.7    |
| 21 s/d 30 years    | 26        | 34.7    |
| > 31 years         | 8         | 10.7    |
| **Total**          | **75**    | **100** |

| Work unit                              | Frequency | Percent |
|----------------------------------------|-----------|---------|
| Vice Dean II (Finance) (each faculty)  | 14        | 18.7    |
| KTU (each faculty)                     | 16        | 21.3    |
| Head of Sub Division of Finance (each facult) | 13    | 17.3    |
| Assistant Expenditure Treasurer (each faculty) | 12    | 16.0    |
| Finance Staff (each faculty)           | 15        | 20.0    |
| Head of Sub Division of Public Budget  | 1         | 1.3     |
| Head of Sub Division of Public Budget  | 1         | 1.3     |
| Head of Sub Division of Money           | 1         | 1.3     |
| Treasurer of Reception                  | 1         | 1.3     |
| Expenditure Treasurer                   | 1         | 1.3     |
| **Total**                              | **75**    | **100** |

Source: Questionnaire Results (2020)

The characteristics of respondents based on gender indicated that more male employees (53.3%) participated in this study than female employees (46.7%). This shows that the sample of male employees dominates this study. Characteristics of respondents based on education level indicate that employees with a bachelor's degree (S1) as the largest category (45.3%) participated in this study compared to employees with a Masters degree (34.7%) and S3 (20.0%). This shows that the sample of employees with undergraduate education dominates this study.

Characteristics of respondents based on tenure indicated that employees with a working period of 11 to 20 years were the largest category (38.7%) compared to employees who worked between 21 and 30 years (34.7%). This shows that the sample of employees with a service period of 11 to 20 years dominates this study. The characteristics of respondents based on work units indicate that the KTU work unit in each faculty as the largest category (21.3%) participated in this study compared to other work units. This shows that the sample of KTU employees at each faculty participated dominant in this research.

Path Analysis Results
The results of the first path analysis test, namely the competence of human resources on the quality of financial reports and the accountability of financial management performance, are presented as follows.

**Table 2. Result of Path Analysis Test 1**

| Variable                        | Variable                        | Estimated | Critical Ratio | Sig. Level ≤ 0.05 | Conclusion   |
|---------------------------------|---------------------------------|-----------|----------------|-------------------|--------------|
| Human Resources Competence (X1) | Financial Report Quality (Y1)   | 0.241     | 2.263          | 0.004             |              |
| Human Resources Competence (X1) | Financial Management Performance Accountability (Y2) | 0.245 | 2.657 | 0.008 | Significant |

Source: Primary Data (2020)

Table 2 describes the estimated value of 0.241 > 0, this indicates that the competence of human resources on the quality of financial statements is positive. The critical value (critical ratio) of 2.263 is greater than 1.960, and the p-value is 0.004 < 0.050 (significant effect at the 5% level). This coefficient (competence of human resources on quality of financial reports) indicates that by increasing the quality of competence of human resources, it will contribute to improving the quality of financial reports.

The estimated value is 0.245 > 0, this indicates that the competence of human resources on accountability for financial management performance is positive. The critical value (critical ratio) of 2.657 is greater than 1.960, and the p-value is 0.008 < 0.050 (significant effect at the 5% level). The coefficient (human resource competence on accountability for financial management performance) shows that by increasing the quality of human resource competence it will contribute to improving the quality of accountability for financial management performance.

Based on the analysis of path 1, it can be explained that the hypothesis "human resource competence has a significant effect on the quality of financial reports and the accountability of financial management performance" is accepted. Furthermore, the results of the second path analysis test, namely the accounting system for the quality of financial reports and the accountability of financial management performance, are presented as follows.

**Table 3. Results of Path Analysis 2**

| Variable                        | Variable                        | Estimated | Critical Ratio | Sig. Level ≤ 0.05 | Conclusion   |
|---------------------------------|---------------------------------|-----------|----------------|-------------------|--------------|
| Accounting System (X2)          | Financial Report Quality (Y1)   | 0.347     | 3.740          | 0.000             | Significant  |
| Accounting System (X2)          | Financial Management Performance Accountability (Y2) | 0.260 | 3.112 | 0.002 | Significant |

Source: Primary Data (2020)

Table 3 describes the estimated value of 0.347 > 0, this indicates that the accounting system for the quality of financial statements is positive. The critical value (critical ratio) 3.740 is greater than 1.960, and the p-value is 0.000 < 0.050 (significant effect at the 5% level). This coefficient (the accounting system for the quality of financial reports) shows that by improving the accounting system it will contribute to improving the quality of financial reports.

The estimated value is 0.260 > 0, this indicates that the accounting system for financial management performance accountability is positive. The critical value (critical ratio) 3.112 is greater than 1.960, and the p-value is 0.002 < 0.050 (significant effect at the 5% level). The coefficient (accounting system for financial management performance accountability) shows that by improving the accounting system it will contribute to improving the quality of accountability for financial management performance.

Based on the results of path 2 analysis, it can be explained that the hypothesis "the
accounting system has a significant effect on the quality of financial reports and the accountability of financial management performance is accepted. The results of the third path analysis test, namely the quality of financial reports on the accountability of financial management performance, are presented as follows.

Table 4. Path Analysis Test Results 3

| Variable | Estimated | Critical Ratio | Sig. Level ≤ 0.05 | Conclusion |
|----------|-----------|----------------|-------------------|------------|
| Financial Report Quality (Y1) | 0.219 | 2.527 | 0.012 | Significant |
| Financial Management Performance Accountability (Y2) | | | | |

Source: Primary Data (2020)

Table 4 describes the estimated value of 0.219 > 0, this indicates that the quality of financial reports on the accountability of financial management performance is positive. The critical value (critical ratio) of 2.527 is greater than 1.960, and the p-value is 0.012 < 0.050 (significant effect at the 5% level). The coefficient (quality of financial reports on accountability for financial management performance) indicates that by improving the quality of financial reports, it contributes to increased accountability for financial management performance. Based on the results of path 3 analysis, it can be explained that the hypothesis "financial management performance accountability has a significant effect on financial management performance accountability" is accepted.

DISCUSSION

The level of influence of the human resource competency variable on the variable quality of financial reports and the accountability of financial management performance is positive. The index numbers and probability values show an increase in the competence of human resources, thus contributing to improving the quality of financial reports and the accountability of financial management performance. The results of this study are supported by the findings of Synthia (2016) that human resource competence, the application of the financial accounting system have a significant positive effect on the quality of financial reports. However, the findings of Suliyanini & Kusmuriyanto (2017) explain that human resource competence is not significant to the quality of financial reports.

Determination of the level of competence is needed in order to know the level of performance expected for the good or average category. Determining the required competency threshold can of course be used as the basis for the planning process, performance evaluation and human resource development. All competencies that have been identified are divided into various levels, where each level is represented by a description of the behavioral indicators that show different degrees of competence. The differences in each level are made in such a way as to be recognized so that it can make it easier for the assessor to accurately determine the level of competence a person has.

The level of influence of accounting system variables on the variable quality of financial reports and the accountability of financial management performance is positive. The index numbers and probability values indicate an improvement in the accounting system, thus contributing to improving the quality of financial reports and the accountability of financial management performance. The results of this study are supported by the findings of Fitriana & Wahyudin (2015) that the use of accounting information systems has a significant positive effect on the quality of local government financial reports.

The level of influence of the variable quality of financial reports on the accountability variable of financial management performance is positive. The index number and probability value indicate an increase in the quality of financial reports, thus contributing to an increase in the accountability of financial management performance. The results of this study are supported by the
findings of Safkaur et al. (2019) that the application of the accrual basis for financial reporting affects good governance resulting from financial reporting

CONCLUSION

Improving the quality of financial reports and the accountability of financial management performance is determined by the competence of human resources. The findings of this study explain that encouragement indicators have the greatest contribution in the human resource competency variable. The accounting system applied within the organization makes it easy to improve the quality of financial reports and the accountability of financial management performance. The findings of this study explain that the dominant indicator in shaping the accounting system variables is prudence, employees are very careful in preparing financial reports. The higher the quality of the financial statements, the higher the success rate of financial management performance accountability. The findings of this study explain that reliable indicators are the dominant indicators that form the quality variables of financial reports. Efforts to increase the impact of human resource competence on the quality of financial reports and the accountability of financial management performance can be done by evaluating indicators of understanding and applying financial accounting science. Presentation of quality financial reports and accountability for financial management performance as a form of responsibility for implementing the annual work plan.

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