Introduction

The development of public knowledge about transparency and accountability of financial management in the regions is a challenge for the government to improve financial management in the regions to be more transparent in making financial statements. The government is obliged to be careful in making a report so as not to raise a question that causes people to have less confidence in the financial report that the government has created.

One of the efforts to realize good governance is to increase transparency and accountability of state financial management. This transparency effort is biased through implementing accounting and preparing financial statements. With the issuance of Law Number 14 of 2008 concerning Public Information Disclosure, financial statement information must also be published so that the public as stakeholders know and can conduct the necessary analysis to evaluate performance (Osadchy et al., 2018; Otuya et al., 2019). One of the substantial efforts to realize accountability for state financial management is submitting government financial accountability reports that meet the principles of being timely and are prepared by following the Generally Accepted Government Accounting Standards (Gamayuni, 2018; Nuryani & Firmansyah, 2020). It can be defined as a situation where the public can know all the wisdom and actions taken by the government in carrying out its functions and the resources used. Meanwhile, accountability can be interpreted as a form of a government obligation to account for the success or failure of the implementation of the mission to achieve the goals or objectives that have been previously set.

The Presentation of good financial statements is one of the factors in improving the accountability of regional financial management (Nuryani & Firmansyah, 2020; Winarni et al., 2020). Therefore, local governments must be able to compile financial statements following generally accepted Government Accounting Standards. Transparent Presentation of information will realize public accountability because this complete and transparent information will describe the actual performance of an entity which is a form of accountability from the entity to the public (Dewi et al., 2019; Setyawan et al., 2019; Widajatun & Kristiastuti, 2015). The regional...
financial accounting system is an accounting system that includes the process of recording, classifying, interpreting, and summarizing transactions or events of confusion and financial reporting in the context of implementing the Regional Budget (APBD). The regional financial accounting system aims to provide valuable financial information for government financial planning and management and facilitates effective control of all assets, debts, and funds equity. In addition, the regional financial accounting system provides financial information that is open to the public to realize good governance. The need for a system that can support the creation of transparency and accountability is strengthened by the existence of Government Regulation Number 58 of 2005 concerning regional financial management, which explains that local governments have the authority to establish systems and procedures for regional financial management in the form of regional regulations. The Regional Financial Accounting System (SAKD) is a must for local governments following the Regulation of the Minister of Home Affairs Number 59 of 2007 concerning guidelines for regional financial management. A transparent and accountable Regional Financial Accounting System (SAKD) is expected to realize local governments' more responsible, honest, and fair financial management (Dewi et al., 2019; Mbipi et al., 2020).

Regional financial statements make it easy for a person to obtain information about financial statements. Inadequate accessibility can reduce the level of transparency in local financial management. Local governments should provide easy access for users of financial statements, not only to legislative institutions and supervisory bodies but also to the community, which has given confidence to local governments to manage public funds. The effect of the Presentation of regional financial statements and regional financial accounting systems on transparency and accountability of regional financial management will be more substantial if users of financial statements are given convenience in accessing financial statements by regional devices.

Research by (Maryati et al., 2021; Saputra & Setiawan, 2021; Setyawan et al., 2019; Widajatun & Kristiastuti, 2015; Winarni et al., 2020) found that the Presentation of regional financial statements had a significant positive effect on transparency and accountability of regional financial management. These results differ from (Dewi et al., 2019; Sari et al., 2020; Tran et al., 2020) study. Their research results state that the Presentation of regional financial statements does not affect the transparency and accountability of regional financial management. Research by (Herlina et al., 2021; Widajatun & Kristiastuti, 2015) found that the regional financial accounting system positively affects the transparency and accountability of regional financial management.

**Literature Review**

**Transparency and Accountability management Keuangan Daerah**

Transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the government's responsibility in managing the resources entrusted to it and its adherence to laws and regulations (SAP, 2005). According to Mardiasmo (2009), accountability is a form of obligation to account for the success or stuttering of the organization's mission in achieving the goals and objectives that the government has set earlier through a medium of responsibility carried out periodically. According to Mardiasmo (2009), public accountability is the obligation of the mandate-holding party to give its accountability, to provide and disclose all its activities and activities that are its responsibility to the trustee (principal), who has the right and obligation to accept the accountability.

Financial accountability is accountability regarding financial integrity, disclosure, and compliance with laws and regulations. The target of this accountability is financial statements and applicable laws and regulations, including the receipt, storage, and expenditure of money by government agencies (LAN and BPKP, 2003). Transparency, accountability, and fairness are separate attributes. However, the first two terms are not independent because implementing accountability requires transparency. It can be concluded that transparency and accountability of regional financial management is the accountability of local government regarding regional financial management to the public openly and honestly through the media in the form of presenting financial statements that various interested parties can access with the assumption that the public has the right to know the information.

Presentation of Regional Financial Statement

The Conceptual Framework of Government Accounting in Government Regulation Number 71 of 2010 concerning Government Accounting Standards appendix I states that financial statements are prepared to provide relevant information regarding the financial position and all transactions carried out by a reporting entity during one reporting period. Financial statements are structured reports on the financial position and transactions carried out by a reporting entity. The financial statements of public sector organizations are an essential component of creating public sector accountability (Sari et al., 2020; Sitepu et al., 2021). The Presentation of financial statements is essential; disclosing this information is fundamental to fiscal transparency and accountability. In the Statement of Government Accounting Standards (PSAP) No. 1, paragraph 49 (Government Regulation No. 71 of 2010 concerning Government Accounting Standards), it is stated that the balance sheet lists at least the following posts: cash and cash equivalents; short-term investments; tax and non-tax receivables; inventory; long-term investments; fixed assets; short-term liabilities; long-term liabilities; and equity funds (Widajatun & Kristiastuti, 2015)

**Regional Financial Accounting System**

The Local Government Accounting System is. An integrated system combines manual procedures with electronic data collection, bookkeeping, and reporting of all local government entities' financial transactions, assets, debt, and equity. Regulation of the Minister of Home Affairs No. 59 of 2007 the accounting system of local government is stipulated by a regional head regulation that refers to
regional regulations on the principles of regional financial management. Permendagri Number 64 of 2013 concerning guidelines for regional financial management states that the regional financial accounting system is: “a series of procedures ranging from the process of collecting data, recording, endeavoring, to financial reporting in the context of accountability for the implementation of the regional budget which can be done manually or using a computer application. The local government accounting system is prepared based on the principle of internal control, following government regulations governing internal control and government regulations on government accounting standards (Widajatun & Kristiastuti, 2015)

**Accessibility Financial Statements**

Accessibility in the extensive Indonesian dictionary has the meaning of things that can be used as access or things that can be related. Financial statement accessibility makes it easy for a person to obtain information about financial statements (Mbipi et al., 2020; Sari et al., 2020). Accessibility is the process of disclosing financial statements to be consumed by the public. From this understanding, it can be concluded that the accessibility of financial statements is related to the ease of access to financial statement information. In this accessibility, there are several indicators to achieve the goals, including openness, convenience, and accessibility. Government financial statements are a public right that the government must give, both central and regional. Adequate accessibility depends on public access to accountability reports and the use of information that can be read and understood. Today, the era of democracy is open access provided through the media, such as newspapers, magazines, radio, television stations, and websites (the internet), and forums that pay direct attention or a role that encourages government accountability to society.

**Research and Methodology**

This research is reviewed from the research objectives of explanatory research. This research is included in quantitative research, with a hypothesis testing study designed to test the influence between variables. This research took as long as six months, and the research site was in the Ternate City Local Government, specifically on the Regional Apparatus Organization. The type of data used in this study is quantitative data. The data source in this study uses primary data obtained by distributing questionnaires to respondents in the regional apparatus organization of the Ternate City Government.

This study used data collection techniques with questionnaires distributed to respondents. According to Sugiyono (2011: 142), questionnaires or questionnaires are data collection techniques that give respondents a set of written questions to answer. The type of questionnaire in this study is a closed questionnaire, where respondents only give answers according to what has been provided by the researcher. The population selection used in this study was employees who worked in the finance department at the OPD in Ternate City. Respondents in this study were employees who worked in the finance department in 18 (eighteen) regional offices, 8 (eight) regional agencies, 3 (three) regional offices, and 1 (one) regional secretariat in the Ternate City Government. Sampling Techniques using proportional random sampling.

**Analysis and Findings**

**Description of Statistics**

The Presentation of descriptive statistics aims to describe the character of the sample in the study as well as provide a description of the variables presented through the minimum value, maximum value, average value, and standard deviation of each variable used in this study.

<table>
<thead>
<tr>
<th>Table 1: Descriptive Statistics</th>
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</thead>
<tbody>
<tr>
<td>N</td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td>Y</td>
</tr>
<tr>
<td>X1</td>
</tr>
<tr>
<td>X2</td>
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<tr>
<td>Z</td>
</tr>
<tr>
<td>X_Z1</td>
</tr>
<tr>
<td>X_Z2</td>
</tr>
<tr>
<td>Valid N (listwise)</td>
</tr>
</tbody>
</table>

Descriptive statistics present information about the characteristics of research variables, including minimum, maximum, mean, and standard deviations. Mean measurement is the most commonly used method to measure the central value of data distribution. While the standard deviation is the difference between the value of the data studied and the average value. Based on the table above, it can be seen that the minimum value for the transparency and accountability variable (y) is 29, the maximum value is 50, the mean is 41.13, and the standard deviation is 6.095. Variable Presentation of regional financial statements (x1) internal minimum value is 26, the maximum value is 45, the mean is 37.04, and the standard deviation is 6.236. The variable regional financial accounting system (x2) minimum value is 29, the maximum value is 50, the mean is 41.13, and the standard deviation is 5.518. The accessibility variable...
of regional financial statements (x3) minimum value is 9, the maximum value is 15, the mean is 12.75, and the standard deviation is 2.156. The moderation variable1 minimum value is 234, the maximum value is 675, the mean is 479.40, and the standard deviation is 137.564. The moderation variable2 minimum value is 262, the maximum value is 750, the mean is 533.27, and the standard deviation is 144.539.

Hypothesis Testing

The Effect of Presenting Regional Financial Statements on Transparency and Accountability of Regional Financial Statements

In this study, the analytical tool used to determine the influence of independent variables on dependent variables is to use decision-making methods based on significance values. If the significance value of the independent variable < 0.05, then the hypothesis is accepted and vice versa. The test was performed using Multiple regression analysis. The results of multiple regression analysis can be seen in the following.

Table 2: Simple Regression Recapitulation

<table>
<thead>
<tr>
<th>Dependent Variables</th>
<th>Independent Variables</th>
<th>Regression Coefficient</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td>X1</td>
<td>0.822</td>
<td>0.000</td>
</tr>
</tbody>
</table>

Source: processed data, Researcher 2022

Based on the table above, the regression equation is as follows:

\[ Y = 10.689 + 0.822X1 + e \]

The results showed that the variables of presenting regional financial statements affect the transparency and accountability of regional financial statements. This means that the rise and fall of variables of transparency and accountability of regional financial statements are influenced by the ups and downs of the Presentation of regional financial statements. Semakin good Presentation of local government financial statements will have implications for increasing the realization of accountability for regional financial management. Good Presentation of financial statements is one of the factors in improving the accountability of regional financial management. Therefore, local governments must be able to compile financial statements following generally accepted government accounting standards. Local governments must make financial statements reports on budget realization, balance sheets, cash flow statements, and notes to financial statements. Disclosure of financial statements is essential to create accountability for regional financial management. The results of this study are in line with research conducted by (Dewi et al., 2019; Hasugian et al., 2021; Herlina et al., 2021; Maryati et al., 2021; Mbipi et al., 2020; Sari et al., 2020) which found that the Presentation of regional financial statements had a significant effect on transparency and accountability of regional financial management.

The Effect of Regional Financial Accounting Systems on Transparency and Accountability of Regional Financial Statements

The following are presented the results of a simple regression of the influence of the regional financial accounting system on the transparency and accountability of regional financial statements, which can be seen in the following table:

Table 3: Simple Regression Recapitulation

<table>
<thead>
<tr>
<th>Dependent Variables</th>
<th>Independent Variables</th>
<th>Regression Coefficient</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td>X2</td>
<td>0.964</td>
<td>0.000</td>
</tr>
</tbody>
</table>

Based on the table above, the regression equation is as follows:

\[ Y = 1.494 + 0.964X2 + e \]

The results showed that the regional financial accounting system's variables affect regional financial statements' transparency and accountability. This means that the rise and fall of the regional financial statement accounting system variables are influenced by the ups and downs of the Presentation of regional financial statements. The better the accounting system implemented, the better the transparency and accountability of financial statements, and vice versa. Accountability will be achieved by implementing the Regional Financial Accounting System following the excellent governance paradigm. The regional financial accounting system is
based on PP No. 58 of 2005 concerning Regional Financial Management as the substance of efforts to improve regional accountability and transparency through developing a regional financial accounting system. In addition, the PP is also an implementing regulation of a comprehensive and integrated law (omnibus regulation) of the state financial regulation reform package, especially regarding its application in local government, which includes planning and budgeting, implementation, regional financial administration, and regional financial accountability. Therefore, specifically regarding accounting in local governments, the regional financial accounting system is part of accountability.

The Effect of Accessibility of Regional Financial Statements on the Relationship Between the Presentation of Regional Financial Statements and Transparency and Accountability of Regional Financial Statements

The following are presented the results of the regression moderation of the effect of the accessibility of regional financial statements on the Relationship between the Presentation of regional financial statements and the transparency and accountability of regional financial statements, which can be seen in the following table:

Table 4: Moderation Regression Recapitulation

<table>
<thead>
<tr>
<th>Dependent Variables</th>
<th>Independent Variables</th>
<th>Regression Coefficient</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td>X1</td>
<td>0.427</td>
<td>0.001</td>
</tr>
<tr>
<td></td>
<td>X2</td>
<td>1.534</td>
<td>0.000</td>
</tr>
<tr>
<td></td>
<td>Z1</td>
<td>0.005</td>
<td>0.578</td>
</tr>
</tbody>
</table>

Costant = 3.145
R = 0.985
Adjusted R Square = 0.969
F = 683.245
Sig. = 0.000
N = 66

Source: processed data, Researcher 2022

Based on the table above, the regression equation is as follows:

Y = 3.145 + 0.427X1 + 1.534X2 + 0.005Z1 + e

The study's results found that the accessibility of regional financial statements had no effect on the Relationship between the Presentation of regional financial statements and the transparency and accountability of regional financial statements. However, the accessibility variables of regional financial statements affect the variables of transparency and accountability of regional financial statements. This means that the accessibility variable of regional financial statements is not a moderation variable but an independent variable. This research shows that the better accessibility of regional financial statements cannot strengthen or weaken the Relationship between the Presentation of regional financial statements and the transparency and accountability of regional financial statements. These findings indicate that local governments need to provide easy access for users of financial statements, not only to legislative institutions and supervisory bodies but also to communities that have given local governments confidence to manage public funds.

The Effect of Accessibility of Regional Financial Statements on the Relationship Between the Regional Financial Accounting System and transparency and accountability of regional financial statements

The following are presented the results of the regression moderation of the effect of the accessibility of regional financial statements on the Relationship between the regional financial accounting system and the transparency and accountability of regional financial statements, which can be seen in the following table:

Table 5: Moderation Regression Recapitulation

<table>
<thead>
<tr>
<th>Dependent Variables</th>
<th>Independent Variables</th>
<th>Regression Coefficient</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td>X1</td>
<td>0.072</td>
<td>0.812</td>
</tr>
<tr>
<td></td>
<td>X2</td>
<td>-0.021</td>
<td>0.983</td>
</tr>
<tr>
<td></td>
<td>Z2</td>
<td>0.037</td>
<td>0.134</td>
</tr>
</tbody>
</table>

Costant = 18.483
R = 0.940
Adjusted R Square = 0.878
F = 158.976
Sig. = 0.000
N = 66

Source: processed data, Researcher 2022

Based on the table above, the regression equation is as follows:

Y = 18.483 + 0.072X1 – 0.021X2 + 0.037Z2 + e
The study's results found that the accessibility of regional financial statements did not affect the Relationship between the regional financial accounting system and the transparency and accountability of regional financial statements. This means that the accessibility variable of regional financial statements is not a moderation variable. This research shows that although the accessibility of regional financial statements is improving, it cannot strengthen or weaken the Relationship between the regional financial accounting system and the transparency and accountability of regional financial statements.

Suppose the local government accounting system is implemented correctly in presenting financial statements. In that case, the accountability for financial statements will be good as determined, indirectly affecting the accountability reports for the performance of government agencies. Therefore, local governments must provide easy access for users of financial statements. What does it mean to present financial statements not but adequately provide easy access for users of financial statements? Then efforts to create accountability and transparency in regional financial management will not run well. Local governments must provide easy access for users of financial statements, not only to legislative institutions and supervisory bodies but also to communities that have given confidence to local governments to manage public funds.

Conclusion

The results showed that the variables of presenting regional financial statements affect the transparency and accountability of regional financial statements. This means that the rise and fall of variables of transparency and accountability of regional financial statements are influenced by the ups and downs of the presentation of regional financial statements. The results also showed that the regional financial accounting system's variables affect regional financial statements' transparency and accountability. This means that the rise and fall of the regional financial statement accounting system variables are influenced by the ups and downs of the Presentation of regional financial statements. The better the accounting system implemented, the better the transparency and accountability of financial statements, and vice versa.

The study's results found that the accessibility of regional financial statements had no effect on the Relationship between the presentation of regional financial statements and the transparency and accountability of regional financial statements. However, the accessibility variables of regional financial statements affect the variables of transparency and accountability of regional financial statements. This means that the accessibility variable of regional financial statements is not a moderation variable but an independent variable. The study's results also found that the accessibility of regional financial statements did not affect the Relationship between the regional financial accounting system and the transparency and accountability of regional financial statements. This means that the accessibility variable of regional financial statements is not a moderation variable.

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Author Contributions: Conceptualization, H.D.; Methodology, Z.Z.; Data Collection, R.W.U.O; Formal Analysis, H.D., Z.Z.; Writing—Original Draft Preparation, Z.Z.; Writing—Review And Editing, M. All authors have read and agreed to the published the final version of the manuscript.

Institutional Review Board Statement: Ethical review and approval were waived for this study, due to that the research does not deal with vulnerable groups or sensitive issues.

Data Availability Statement: The data presented in this study are available on request from the corresponding author. The data are not publicly available due to privacy.

Conflicts of Interest: The authors declare no conflict of interest.

References


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