

The effect of providing additional food for students on improving the quality of education in Atuka Village, Mimika District

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Abstract

Purpose: This study aims to analyze the impact of financial management transparency and accountability on the quality of regional financial reports in Mimika Regency.

Research/methodology: The research used a quantitative approach with purposive sampling involving 13 civil servants from the Regional Financial and Asset Management Agency (BPKAD) and the Regional Inspectorate of Mimika. Data were collected via questionnaires and analyzed using multiple linear regression with SPSS. Instrument tests included validity, reliability, classical assumption testing, and hypothesis testing (t-test, F-test).

Results: The study found that both transparency and accountability significantly and positively affect the quality of regional financial reports. Accountability had a stronger influence ($\beta = 0.699$) than transparency ($\beta = 0.352$). The regression model explained 87.1% of the variation in report quality ($R^2 = 0.871$), indicating a strong model fit. All classical assumption tests were met, confirming the robustness of the analysis.

Conclusions: Mimika Regency's financial reporting quality is strongly supported by transparent processes and high accountability. Strengthening these factors through HR capacity, IT-based systems, and public oversight enhances financial information accuracy, reliability, and adherence to standards.

Limitations: The study is limited to two variables (transparency and accountability) and a small sample size from selected institutions, potentially limiting generalizability.

Contribution: This research contributes to public sector financial governance by empirically validating the roles of transparency and accountability in improving report quality, providing a reference for similar regions.

Keywords: *Accountability, Financial Report Quality, Mimika Regency, Regional Financial Management, Transparency*

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1. Introduction

In the context of regional financial reporting management, transparency and accountability are two fundamental and interconnected aspects. Transparency refers to the openness of the regional government in presenting complete, clear, and accessible financial information to the public, enabling society and stakeholders to understand and oversee the use of the regional budget. Accountability is related to the obligation of the regional government to account for the financial management that has been conducted in accordance with applicable regulations and accounting standards. A study in Mimika Regency shows that public perception of the quality of regional financial reports still needs improvement, particularly

in terms of the timeliness of report submission, the quality of human resources managing finances, and the presentation of financial data that includes multi-year financial conditions as a basis for comparison. The challenges faced include the suboptimal presentation of reports that meet qualitative characteristics such as relevance, reliability, and comparability, which impacts the low level of transparency and accountability in regional financial management.

Empirical data and literature reviews indicate that despite the efforts of the Mimika Regency government to prepare financial reports according to standards, there are still significant challenges in managing transparent and accountable financial reports. Some of the constraints faced include the limited number of competent human resources in the field of regional financial accounting, the lack of adequate accounting systems and procedures, and the insufficient accessibility of financial reports to the general public. As a result, the financial information presented has not yet been fully utilized as a tool for social control and effective decision-making. Therefore, improving the quality of regional financial reports through enhancements in the accounting system, capacity building of human resources, and strengthening transparency and accountability mechanisms becomes an urgent necessity to support good regional governance and optimal public service delivery. This study aims to analyze the quality of financial reports of the Mimika Regency government in order to achieve better transparency and accountability, thereby strengthening public trust and improving the performance of regional financial management.

To address the issues of transparency and accountability in the financial reports of Mimika Regency, several strategic steps can be considered. First, increasing the capacity of human resources (HR) managing regional finances should be a top priority. Ongoing training and education regarding government accounting standards (SAP), regional financial accounting systems (SAKD), and relevant regulations on regional financial management should be conducted regularly. This aims to enhance the competence and professionalism of financial management personnel, enabling them to prepare accurate, relevant financial reports in line with applicable accounting principles. Additionally, the development of an integrated regional financial information system (SIKDA) based on information technology is also crucial for improving the efficiency and effectiveness of regional financial management. A well-developed SIKDA will facilitate data collection, recording, processing, and financial reporting, while also improving the accuracy and reliability of the financial information produced (Jumawan, 2021; Roy Erisusanto, 2025)

Secondly, strengthening the internal supervision and control mechanisms (SPI) needs to be implemented comprehensively. The regional government should establish an independent and professional SPI unit responsible for conducting internal audits, performance evaluations, and monitoring regional financial management. The SPI should have full access to financial information and be authorized to provide corrective recommendations to management. Furthermore, public participation in regional financial oversight should be increased through dialogue forums, public consultations, and the provision of easily accessible and transparent information. By involving the public in oversight, it is expected that better accountability will be created and financial mismanagement can be prevented.

Thirdly, improving the transparency of regional financial reports can be achieved through various methods, including the online publication of financial reports via the official regional government website, providing easy-to-understand financial summaries for the public, and organizing socialization and education regarding regional financial management for the broader community. The regional government should also be open to questions and feedback from the public regarding financial reports and professionally address any complaints or issues raised. By increasing transparency, it is hoped that the public will be able to better understand and monitor the use of regional budgets, while also supporting the development programs carried out by the regional government. Thus, this study is expected to contribute positively to enhancing the quality of financial reports and regional financial governance in Mimika Regency, thereby enabling sustainable development and improved public welfare.

The Mimika Regency government has demonstrated a commitment to improving the quality of regional

financial reports as a manifestation of transparency and accountability in public financial management. According to the 2024 Mimika Regency APBD data, regional revenue is targeted at IDR 6.088 trillion, consisting of Regional Original Income (PAD) amounting to IDR 441.5 billion, Transfer Fund Income of IDR 4.08 trillion, and Legal Regional Income of IDR 1.56 trillion. Meanwhile, regional expenditure is planned at IDR 7.29 trillion, divided into operational expenditure of IDR 4.48 trillion, capital expenditure of IDR 2.35 trillion, unexpected expenditure of IDR 89.9 billion, and transfer expenditure of IDR 370 billion. Regional financing in the 2024 amended APBD is planned at IDR 1.2 trillion. This data reflects the large and complex scale of financial management, requiring high levels of transparency and accountability.

In terms of transparency, the Mimika Regency government has made efforts to open up information by publishing APBD documents and financial reports accessible to the public, such as the APBD summary for 2023 and 2024 available on the official website of the Regional Financial and Asset Management Agency (BPKAD) of Mimika Regency. Furthermore, the Mimika Regency government has also implemented the integration of the Regional Financial Management Information System (SIPKD) with the Cash Management System (CMS) managed by Bank Papua. This collaboration aims to optimize the digital management of regional cash, accelerate administrative processes, minimize errors, and facilitate real-time financial monitoring and reporting. With this system, transparency in fund disbursement and budget management is expected to increase significantly, allowing the public and stakeholders to access financial information more easily and accurately.

Overall, these data and facts demonstrate that Mimika Regency has made various efforts to improve the quality of regional financial reports through transparency and accountability. However, continuous improvements are still needed, particularly in terms of managing finances at the village level and enhancing the capacity of financial management human resources. Strengthening the financial information system, improving internal supervision, and involving the public in oversight are key to achieving better regional financial governance and supporting sustainable regional development.

Regional financial management in Mimika is carried out by the Regional Financial and Asset Management Agency (BPKAD), which has a complete organizational structure with specialized departments such as the Budget Department, the Accounting and Financial Reporting Department, as well as sub-sections handling planning, control, verification, and financial reporting. Each department and sub-section has specific tasks focused on policy preparation, coordination, development, control, and financial reporting to ensure that financial management is effective and in compliance with regulations.

Regional financial management in Mimika is governed by various regulations, including Mimika Regent Regulation No. 51 of 2023 on the Government Accounting System of Mimika Regency, which serves as a guide for the preparation and reporting of regional finances. In addition, regional financial management also refers to the Ministry of Home Affairs Regulation No. 13 of 2006, which regulates the regional government accounting system, as well as Ministry of Home Affairs Regulations No. 55 of 2008 and No. 21 of 2011, which regulate the technical aspects of planning, recording, and accountability for regional finances. The Mimika Regency government regularly conducts technical guidance to enhance the understanding of officials regarding regulations and accountability in regional financial management.

In order to improve transparency and efficiency in financial management, the Mimika Regency government has partnered with Bank Papua to integrate the Cash Management System (CMS) with the Regional Financial Management Information System (SIPKD). This system allows for the digital and real-time processing of fund disbursement and financial reporting, reducing errors, speeding up administration, and facilitating budget monitoring. This strategic step aims to create accountable and transparent financial governance in line with good governance principles. Overall, the regional financial management condition in Mimika Regency demonstrates significant progress in terms of the systems and regulations applied, as well as support from information technology. However, challenges remain, particularly in improving the quality of human resources in financial management and internal oversight.

to ensure that budget implementation is optimal and in compliance with applicable regulations. Proper and regulated regional financial management is crucial to supporting regional development and increasing public trust in the local government.

In conclusion, transparency and accountability in regional financial management are the foundation for good governance, ensuring that public budget usage is carried out fairly, efficiently, and responsibly for the welfare of society. However, from an accountability perspective, challenges remain to be addressed. For instance, the management of village finances, which is part of regional finances, still faces obstacles in completing the village fund accountability reports (LPJ). The Mimika District Community Empowerment Office (DPMK) has requested the village governments to promptly complete the LPJ for the 2024 village fund management as part of efforts to improve accountability in public fund usage. This indicates that, although clear regulations and guidelines are in place, implementation at the village level still needs strengthening for more transparent and accountable financial management in accordance with Mimika Regent Regulation No. 14 of 2024 on Village Financial Management, which emphasizes transparency, accountability, participation, orderliness, and budget discipline principles. This issue is an important concern because poorly accountable village fund management can hinder development and reduce public trust in the local government.

Through the analysis of the quality of regional financial reports, it is hoped that the importance of transparency and accountability in financial reporting in Mimika Regency can be identified, and recommendations for future improvements can be provided. Therefore, this study aims to analyze the quality of financial reports of Mimika Regency to achieve transparency and accountability in regional financial management.

2. Literature Review

2.1 Concept of Regional Financial Reports

In public sector accounting, financial reports play a crucial role in establishing accountability. A financial report is a systematic presentation of the financial position and performance of an entity (Haryadi & Handayani, 2021). Accounting information primarily aimed at external parties of an organization is referred to as a Financial Report (Sayuti, Majid, & Juardi, 2018; Tethool, 2017). A financial report is the output, while the input consists of business transactions. To enter the recording system, all inputs must be accompanied by transaction evidence (Prihadi, 2013). Proper financial reports have become a key component where accountability is expected and demonstrated. Stakeholders can assess organizational performance through financial reports.

From these definitions, it can be concluded that a financial report is a quantitative written representation of the financial position of a reporting entity. Quality of Financial Reports: Public sector financial reports are a critical component for ensuring public accountability. Public sector accounting plays a role in delivering financial reports as one of the forms of implementing public accountability. To establish accountability, the financial reports presented must also be of high quality. The quality of financial reports is a normative measure that must be realized in accounting information to meet its objectives (Ardianto & Eforis, 2019; Ikyarti & Aprila, 2019; Sagumany & Desianti, 2018) for planning, control, and decision-making. Therefore, it is essential for the government to consider the information presented in financial reports.

2.2 Concept of Accountability in Regional Financial Reports

According to (Halim & Kusufi, 2014) accountability refers to the obligation to provide responsibility or clarify and explain the performance and actions of individuals/legal entities or the leadership of an organization to parties who have the right or authority to request such information or accountability. Accountability goes beyond the preparation of financial reports, also encompassing efforts to combat corruption and strengthen accountability, which are crucial steps toward improving public welfare (Wulandar, Aprilla, & Elcaputera, 2024). Because accountability is complex, it is necessary to determine who is responsible, to whom, why, by what means, and to identify the type of accountability. Despite its complexity, the realization of accountability is the primary goal of public sector reform (Maschuroh & Priono, 2021). States that there are five bases of accountability as standards for

accountability assessment: Legal and Honesty Accountability, Process Accountability, Performance Accountability, Program Accountability, and Policy Accountability (Tanjung & Qarni, 2022; Zulfahmi, Basri, & Darwanis, 2016). Performance accountability of government agencies is the manifestation of the obligation of a government agency to be accountable for the successes or failures of implementing programs and activities entrusted by stakeholders to achieve the organization's mission, measured by the established targets, through periodic performance reports. Performance is the description of the level of achievement in implementing a program, activity, or policy to achieve goals, objectives, vision, and mission, as outlined in the strategic planning of an organization (Aprilia Andini, 2025; Miftahul Fariz, 2025). Defines performance as the quality of work achieved in carrying out tasks in accordance with the responsibilities assigned (Sarif, Mappamiring, & Malik, 2020). Performance indicators are quantitative or qualitative measures that depict the level of achievement of established objectives or goals (Pramono & Indriyani, 2019).

2.3 Framework

The framework of this research is based on the relationship between the quality of financial reports and two main aspects, namely transparency and accountability. The quality of financial reports will be measured based on indicators from government accounting standards, while factors such as internal management and external oversight will be identified as variables influencing the level of transparency and accountability.

2.4 Hypotheses

Based on the research objectives, which aim to test the effect of transparency and accountability on the quality of financial reports in Mimika Regency, the hypotheses proposed in this study are as follows:

H1: Transparency positively and significantly affects the quality of financial reports in Mimika Regency.

This hypothesis assumes that the higher the level of transparency in regional financial management, the better the quality of the resulting financial reports. Good transparency involves the openness of information regarding budget management and financial reports that can be accessed by the public and authorities.

H2: Accountability positively and significantly affects the quality of financial reports in Mimika Regency.

This hypothesis assumes that a high level of accountability in regional financial management will produce financial reports that are more accurate, reliable, and in accordance with applicable standards. Good accountability includes clear responsibility regarding the use of the budget and regional finances, as well as the implementation of effective evaluation and supervision.

H3: Transparency and accountability positively and significantly affect the quality of financial reports in Mimika Regency.

This hypothesis assumes that there is a significant relationship between transparency and accountability and the quality of financial reports. Transparency in good regional financial management ensures that relevant and accurate information is available to the public and other stakeholders. Similarly, accountability in financial management strengthens the ability of government agencies to be responsible for the management of finances. These two factors are expected to improve the quality of financial reports by ensuring that the reports reflect the actual financial condition and can be trusted.

3. Research Methodology

3.1 Population and Sample

3.1.1 Population

The population in a study refers to the entire group of subjects who have specific characteristics relevant to the research objectives. In this study, the population consists of all Civil Servants (ASN) working in local government institutions in Mimika Regency, who are directly involved in the preparation,

management, and oversight of regional financial reports. Specifically, the study population includes employees from two key institutions that play a strategic role in the process of preparing the regional government financial reports:

- a) Regional Financial and Asset Management Agency (BPKAD) of Mimika Regency
This institution is the main unit responsible for the budgeting process, regional cash management, asset management, and the preparation of the regional government financial reports. Employees at BPKAD include various levels of positions, such as heads of departments, heads of sub-departments, financial operators, and staff.
- b) Regional Inspectorate of Mimika Regency
The Inspectorate functions as the oversight and internal audit body for regional financial management, including reviewing financial reports before they are submitted to the Audit Board of Indonesia (BPKP).

3.1.2 Sample

A sample is a subset of the population selected based on certain criteria that are considered representative of the entire population in describing the phenomenon under study. In this research, the sample is determined using purposive sampling, a sampling technique based on certain considerations or criteria set by the researcher. The sample criteria in this study include:

- a) Individuals who are directly involved in the preparation, management, or oversight of regional financial reports.
- b) Holding structural or functional positions relevant to regional financial processes, such as department heads, sub-department heads, treasurers, internal auditors, and financial operators.
- c) Having worked in related positions for at least one year to ensure familiarity with the financial reporting process.

Based on these criteria, the sample used in this study consists of 13 individuals from two institutions.

3.2 Data Types and Sources

- 1) Data Types
The data used in this research consists of quantitative data in the form of financial reports from Mimika Regency, as well as qualitative data obtained through interviews with financial management officials.
- 2) Data Sources
 - a) Primary Data: Interviews with financial staff and auditors in the government of Mimika Regency
 - b) Secondary Data: Financial reports from 2022 and 2023, as well as audit documents from the Audit Board of Indonesia (BPKP).

3.3 Data Collection Methods

The data collection technique used in this study is the use of questionnaires or surveys. According to Sugiono, a questionnaire is a data collection technique conducted by providing a set of written questions or statements to respondents for them to answer. In this case, the questionnaire consists of several questions. The researcher's expectation through the construction of this questionnaire is to identify which variables are considered important by the respondents. The purpose of the questionnaire is to gather relevant data or information regarding the research topic. This study uses a modified Likert scale with five response options. The statements include both positive and negative statements, with positive scores starting from 5, 4, 3, 2, 1 (Louangrath, 2018).

3.4 Operational Definitions

- 1) Regional Financial Reports
According to Government Regulation No. 71 of 2010 on Government Accounting Standards (SAP), regional financial reports are structured reports on the financial position and transactions carried out by the reporting entity over a specific period. These reports include the Balance Sheet, Budget Realization Report (LRA), Cash Flow Statement (LAK), and Notes to the Financial Statements (CaLK). The indicators used to measure Regional Financial Reports in this study, include the following (Sahrial Pirham, 2025) :
 - a) Fulfillment of Government Accounting Standards (SAP)

- b) Level of Financial Transparency
- c) Level of Accountability
- d) Level of Compliance with Regulations
- e) Regional Financial Ratios
- f) Opinion from BPK (Audit Board of Indonesia)

2) Accountability

Accountability in regional financial management in this study includes responsibility in the form of the preparation of financial reports that are created and reported by each Regional Work Unit (SKPD) in Mimika Province in accordance with applicable regulations. Indicators for measuring the accountability variable according to Krina include Mechanisms and rules for regional financial management, including budgeting processes (Ependi, 2024; Leatemia & Usmany, 2021; Rukmana & Utami, 2023) :

- a) Mechanisms in the concept and indicators of budget performance
- b) Standard costs
- c) Mechanisms for reporting, accountability, and evaluation
- d) Control mechanisms; supervision and inspection mechanisms.

3) Transparency

Transparency in regional financial management in this study concerns the ability of employees involved in financial management at each SKPD in Mimika Province to publish and account for the financial reports they prepare to the public regarding regional financial management in a correct, honest, and non-discriminatory manner. Indicators to measure this variable, according to Krina (Haryadi & Handayani, 2021; Nurhadianto & Sugiri, 2022; Sulistiowati, Anisa, Meilinda, & Misidawati, 2025; Yuniar & Firmansyah, 2023), include:

- a) Mechanisms that ensure openness and standardization of all public service processes
- b) Mechanisms that facilitate public inquiries about various policies and public services, as well as processes within the public sector
- c) Mechanisms that facilitate reporting and dissemination of information about public officials' deviations in serving the public.

This study focuses solely on the influence of transparency and accountability on the quality of financial reports in Mimika Regency. Other variables that might have an influence are not discussed in this study. The research investigates the influence of these variables in the local government institutions of Mimika Regency, involving officials responsible for managing regional finances. Therefore, the study sample is limited to relevant officials and parties directly involved in the management of regional government financial reports. The measurement of the variables in this study uses a Likert scale from 1-5 for transparency, accountability, and financial report quality, based on the perceptions of respondents deemed to have relevant knowledge and experience.

3.5 Data Analysis Methods

This study employs several data analysis techniques to test the research hypotheses and find the research results. The data analysis methods used are as follows:

3.5.1 Descriptive Analysis

Descriptive analysis is used to describe the characteristics of the data that have been collected. The main objective of this descriptive analysis is to provide an overview of the variables being studied, namely transparency, accountability, and the quality of financial reports. The steps in descriptive analysis include preparing frequency distribution tables to determine the data spread of each variable, then calculating the mean, median, and mode of the collected data. Subsequently, the range, variance, and standard deviation are calculated to understand the data dispersion.

3.5.2 Instrument Testing

a) Validity Test

The validity test is conducted to measure the extent to which the research instrument (e.g., questionnaire) can measure the concept it intends to measure. The validity of the instrument will be tested using

correlation analysis between each item and the total score of the relevant variable. The validity test will be performed using Pearson correlation to test the correlation between the item score and the total score of each variable. An item is considered valid if the calculated r value is greater than the table r value at a certain significance level (e.g., 0.05).

To calculate the validity test of an instrument, the product-moment correlation formula, also called Pearson correlation, can be used. The formula is as follows:

$$r = \frac{N \sum XY - (\sum X)(\sum Y)}{\sqrt{\{N(\sum X^2) - (\sum X)^2\} \{N(\sum Y^2) - (\sum Y)^2\}}}$$

Where:

r = Correlation coefficient between item score and total score

N = Number of subjects

$\sum X$ = Sum of item scores

$\sum Y$ = Sum of total scores

$\sum XY$ = Sum of the product of item scores and total scores

$\sum X^2$ = Sum of squares of item scores

$\sum Y^2$ = Sum of squares of total scores

b) Reliability Test

According to (Farma, 2020; Sugiono, Noerdjanah, & Wahyu, 2020) a measurement instrument is considered reliable if its measurements are consistent and accurate. Therefore, reliability testing of an instrument is conducted to determine the consistency of the instrument as a measurement tool, ensuring that the results of a measurement can be trusted. The results of a measurement can only be trusted if, when repeated multiple times on the same group of subjects, relatively consistent results are obtained, provided that the aspects measured in the subjects have not changed.

According to (Arif Rachman, 2024) a questionnaire is considered reliable if the responses from a respondent regarding the statements provided remain stable or consistent over time. A study is also considered reliable if the Cronbach's Alpha value is > 0.60 , and if the Cronbach's Alpha value is < 0.60 , the study is considered less reliable. The formula for the reliability test is as follows:

$$r = \left(\frac{k}{(k-1)} \right) \left(1 - \frac{\sum \sigma b^2}{\sigma t^2} \right)$$

Where:

r = Reliability of the instrument

σt^2 = Varians total

k = Number of items or question bank

$\sum \sigma b^2$ = Sum of the variance of the items

3.6 Multiple Linear Regression Analysis

According to (Arif Rachman, 2024), multiple linear regression analysis is a tool used to predict changes in the dependent variable when the independent variables are increased or decreased. Multiple linear regression analysis is used to determine the simultaneous (joint) effect of accountability (X_1), transparency (X_2), and the quality of financial reports (Y). Data management will be assisted by using statistical software, namely SPSS (Statistical Product and Service Solution).

The multiple linear regression equation in this study is as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

where:

Y = Dependent variable (Quality of Financial Report)

a = Constant

X_1 = Independent variable (Accountability)

X_2 = Independent variable (Transparency)

b_1, b_2 = Regression coefficients
 e = Error

Since the analysis model used is multiple linear regression, there are classical assumption tests, which are as follows:

1) Normality Test

According to Ghazali (Arif Rachman, 2024), the normality test is conducted to examine whether, in the regression model, the residual or disturbance variables have a normal distribution.

2) Multicollinearity Test

According to Ghazali (Arif Rachman, 2024) the multicollinearity test is carried out to evaluate whether there is correlation between independent variables in the regression model. A good regression model should not have correlations between its independent variables. To detect multicollinearity, the Variance Inflation Factor (VIF) and tolerance values can be observed. Tolerance is used to measure the extent to which the variability of a selected independent variable can be explained by other independent variables. In this case, the lower the tolerance value, the higher the VIF, because $VIF = 1/\text{Tolerance}$. There is a cut-off value commonly used to indicate multicollinearity, which is as follows:

- a) If tolerance ≤ 0.10 and $VIF \geq 10.00$, multicollinearity occurs.
- b) If tolerance ≥ 0.10 and $VIF \leq 10.00$, multicollinearity does not occur.

3) Heteroscedasticity Test

According to Ghazali (Arif Rachman, 2024), the purpose of the heteroscedasticity test is to examine whether there is an unequal variance of residuals from one observation to another in a regression model. If the variances differ, it is called heteroscedasticity. A good research model is one that does not exhibit heteroscedasticity.

3.7 Hypothesis Test

3.7.1 T-Test (Partial Test)

This test is designed to examine the effect of each independent variable on the dependent variable. According to Ghazali (Arif Rachman, 2024), a partial test or t-test is used to assess the impact of each factor on the dependent variable in a partial exploration. The partial test in this research data analysis uses a significance level of 0.05. The alternative hypothesis in this test is whether the variables of work involvement and work stress have a significant impact on employee performance variables. The testing criterion is that H_0 is accepted if:

- a) If $t_{hit} < t_{table}$, the work association and work stress variables affect the implementation of representation.
- b) However, if $t_{hit} > t_{table}$, H_0 is rejected. Based on significance:
 - 1) If the t value with a two-tailed correlation probability sig-2 tailed $< \alpha = 0.05$, H_0 is accepted.
 - 2) While if the t value with a two-tailed correlation probability sig-2 tailed $> \alpha = 0.05$, H_0 is rejected

The t-test is used to examine the partial effect of product quality (X1) and price (X2) on purchasing decisions (Y) at UMKM Tempe Taryono in Sumber Mulyo District, Marbau.

3.7.2 F-Test (Simultaneous Test)

The F-test is used to determine whether the independent variables, together (simultaneously), have an effect on the dependent variable. The F-test is conducted to evaluate the combined effect of all independent variables on the dependent variable. The commonly used significance level is 0.05 or 5%. If the F significance value is less than 0.05, it can be concluded that the independent variables simultaneously affect the dependent variable (Arif Rachman, 2024).

The ANOVA statistical test is a hypothesis test used to draw conclusions based on the data or statistical groups being tested. The test decision is made by comparing the F value with the critical value in the ANOVA table, with the significance level set at 0.05. The following are the F-test criteria:

- a) If the F significance value $F < 0.05$, H_0 is rejected, and H_1 diterima. is accepted. This means all independent variables significantly affect the dependent variable.

- b) If the F significance value $> 0,05$, H_0 is accepted, and H_1 is rejected. This means all independent variables do not significantly affect the dependent variable.

3.7.3 Coefficient of Determination (R^2) Test

According to Ghozali (Arif Rachman, 2024), the coefficient of determination (R^2) is used to measure how well the model explains the variation in the dependent variable. The value of R^2 ranges from zero to one. However, (Arif Rachman, 2024) also states that the use of the coefficient of determination has a weakness, namely its susceptibility to the number of independent variables included in the model. Each additional independent variable increases the R^2 value, without considering the significance of the variable's effect on the dependent variable. Therefore, it is recommended to use the adjusted R^2 value when evaluating the best regression model. Unlike R^2 , the adjusted R^2 value can either increase or decrease when an independent variable is added to the model.

4. Results and Discussion

4.1 Data Analysis Results

4.1.1 Validity Test Results

Table 1. Validity Test Results

Variable	Item	r Count	r Table	Sig	Description
Financial Management Transparency (X2)	TLK1	0.675	0.553	0.011	Valid
	TLK2	0.894	0.553	0.000	Valid
	TLK3	0.822	0.553	0.001	Valid
	TLK4	0.807	0.553	0.001	Valid
	TLK5	0.885	0.553	0.000	Valid
	TLK6	0.904	0.553	0.000	Valid
Financial Management Accountability (X1)	ALK1	0.912	0.553	0.000	Valid
	ALK2	0.814	0.553	0.001	Valid
	ALK3	0.942	0.553	0.000	Valid
	ALK4	0.946	0.553	0.000	Valid
	ALK5	0.811	0.553	0.001	Valid
	ALK6	0.869	0.553	0.000	Valid
Quality of Regional Financial Reports (Y)	KLKD1	0.767	0.553	0.002	Valid
	KLKD2	0.595	0.553	0.032	Valid
	KLKD3	0.748	0.553	0.003	Valid
	KLKD4	0.670	0.553	0.012	Valid
	KLKD5	0.912	0.553	0.000	Valid
	KLKD6	0.872	0.553	0.000	Valid
	KLKD7	0.556	0.553	0.048	Valid
	KLKD8	0.879	0.553	0.000	Valid
	KLKD9	0.762	0.553	0.002	Valid
	KLKD10	0.853	0.553	0.000	Valid
	KLKD11	0.876	0.553	0.000	Valid
	KLKD12	0.845	0.553	0.000	Valid
	KLKD13	0.796	0.553	0.001	Valid
	KLKD14	0.912	0.553	0.000	Valid
	KLKD15	0.868	0.553	0.000	Valid
	KLKD16	0.858	0.553	0.000	Valid
	KLKD17	0.829	0.553	0.000	Valid
	KLKD18	0.691	0.553	0.009	Valid
	KLKD19	0.853	0.553	0.000	Valid

Source: Primary data processed in 2025

The validity analysis results show that all items in the variables being studied—financial management transparency, financial management accountability, and the quality of regional financial reports—are

declared valid. Based on the comparison between the calculated r-value and the table r-value, as well as the significance (Sig) value, it can be concluded that each item has a calculated r-value greater than the table r-value and a Sig value smaller than 0.05, indicating that each item in the three variables is valid for use in the research.

For the variable of financial management transparency, all items (TLK1 to TLK6) have a calculated r-value ranging from 0.675 to 0.904, with Sig values ranging from 0.000 to 0.011, indicating that all items are valid. Similarly, for the variable of financial management accountability, all items (ALK1 to ALK6) have a calculated r-value between 0.811 and 0.946, with Sig values ranging from 0.000 to 0.001, which also indicates very good validity. For the variable of the quality of regional financial reports, despite many items being tested (KLKD1 to KLKD19), all items show a calculated r-value above 0.553 and Sig values smaller than 0.05, with calculated r-values ranging from 0.556 to 0.912. Therefore, it can be concluded that all items in the variables studied are valid and can be used for further analysis in this research.

4.1.2 Reliability Test Results

Table 2. Reliability Test Results

Variable	Cronbach's Alpha Coefficient	Critical Value	Description
Financial Management Transparency (X2)	0.899	0.7	Reliable
Financial Management Accountability (X1)	0.938	0.7	Reliable
Quality of Regional Financial Reports (Y)	0.962	0.7	Reliable

Source: Primary data processed in 2025

The reliability test results show that all variables in this study have Cronbach's Alpha coefficients indicating very good reliability. For the variable of financial management transparency, the Cronbach's Alpha coefficient is 0.899, which is greater than the critical value of 0.7, making it reliable. Similarly, for the variable of financial management accountability, with a Cronbach's Alpha coefficient of 0.938, which is well above the critical value of 0.7, this variable is also reliable. Furthermore, the variable of the quality of regional financial reports has a Cronbach's Alpha coefficient of 0.962, which is very high, ensuring that this variable is reliable. Overall, all variables in this study demonstrate a good level of reliability, with Cronbach's Alpha coefficients greater than 0.7, indicating that the research instrument is consistent and dependable.

4.1.3 Classical Assumption Test Results

a) Normality Test Results

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		13
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	3.64593667
Most Extreme Differences	Absolute	.176
	Positive	.176
	Negative	-.125
Kolmogorov-Smirnov Z		.635
Asymp. Sig. (2-tailed)		.815

a. Test distribution is Normal.

b. Calculated from data.

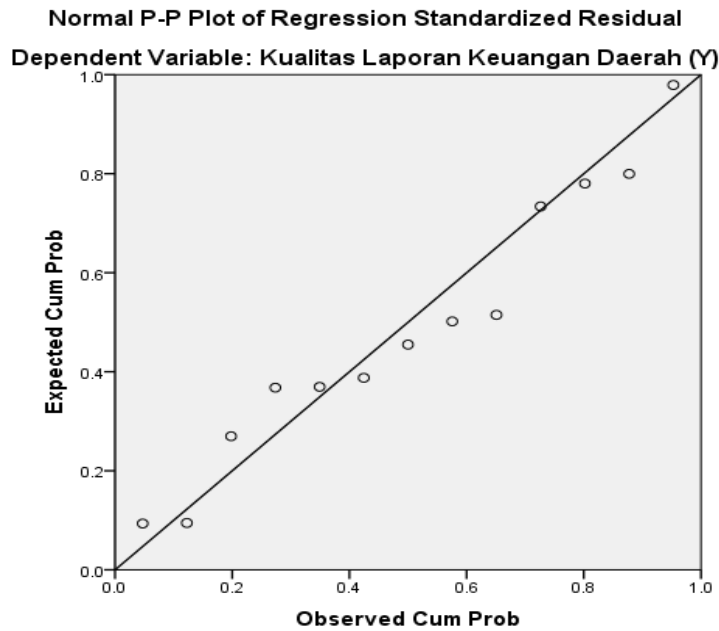


Figure 1. Heteroskedasticity Test Results

The normality test results using the One-Sample Kolmogorov-Smirnov Test show that the Asymp. Sig. (2-tailed) value is 0.815, which is much larger than the significance level of 0.05. This indicates that the residuals of the regression model are normally distributed, thus satisfying the normality assumption. The Kolmogorov-Smirnov Z value of 0.635 and the absolute maximum difference of 0.176 also support this conclusion. With a sample size of 13 and these results, it can be concluded that the regression model does not violate the normality assumption, which is an important condition for classical linear regression analysis.

b) Multicollinearity Test Results

Table 4. Multicollinearity Test Results

		Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Bratianu, Mocanu, Stanescu, & Bejinaru)	5.830	10.265		.568	.583		
	Transparency (X1)	1.122	.426	.352	2.632	.025	.722	1.385
	Accountability (X2)	1.896	.362	.699	5.232	.000	.722	1.385

a. Dependent Variable: Quality of Regional Financial Reports (Y)

Source: Primary data processed in 2025

The multicollinearity test results in the coefficients table show that the Tolerance value for the Financial Management Transparency (X1) and Financial Management Accountability (X2) variables are both 0.722, while their Variance Inflation Factor (VIF) values are both 1.385. The Tolerance value greater than 0.10 and the VIF value less than 10 indicate that there is no multicollinearity issue in this regression model. Therefore, the two independent variables do not have high linear correlations with each other, meaning each contributes unique and independent information in explaining the dependent variable, the

Quality of Regional Financial Reports (Y). This ensures that the regression model is not distorted by relationships between predictors.

c) *Heteroscedasticity Test Results*

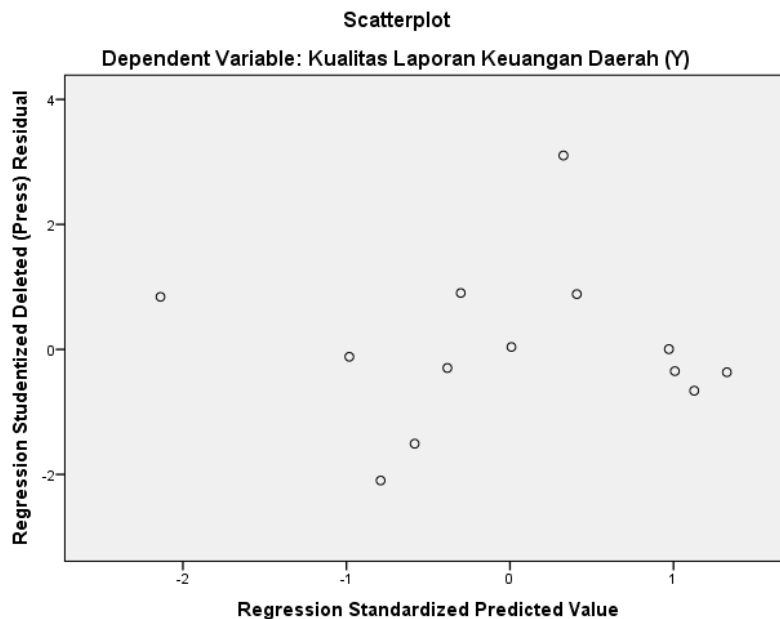


Figure 2. Heteroskedasticity Test Results

Based on the scatterplot from the heteroskedasticity test above, which illustrates the relationship between the Regression Standardized Predicted Value and the Regression Studentized Deleted Residual, it can be seen that the data points are randomly dispersed around the zero horizontal line and do not form any specific pattern (such as an open or closed funnel). This random distribution of residuals indicates that heteroskedasticity is not present in the regression model. Therefore, the classical assumption of homoscedasticity in regression, meaning the variance of residuals is constant across the range of predicted values, is met. As such, the model is considered valid for use in analysis and parameter estimation.

4.2 Multiple Linear Regression Test Results

Table 5. Multiple Linear Regression Test Results

Variable	Coefficient	t Count	Sig	Description
(Bratianu et al.)	5.830	0.568	0.583	
Financial Management Transparency (X1)	1.122	2.632	0.025	Significant
Financial Management Accountability (X2)	1.896	5.232	0.000	Significant
R Square	0.871			
F Count	33.815			
Sig F	0.000			

Source: Primary data processed in 2025

The multiple linear regression equation based on the output above is:

$$Y = 5,830 + 1,122X1 + 1,896X2$$

Means:

Y = Quality of Regional Financial Reports

X1 = Financial Management Transparency

X2 = Financial Management Accountability

Explanation of Coefficients:

The constant (intercept) value of 5.830 indicates that if the Financial Management Transparency (X1) and Financial Management Accountability (X2) variables are assumed to be zero, the Quality of Regional Financial Reports is predicted to be 5.830. While it is unlikely that variables such as transparency and accountability would be exactly zero in a social context, this value is still statistically important as it represents the starting point of the model before considering the influence of the predictors.

The regression coefficient for the variable Financial Management Accountability (X2) is 1.896 with a significance of 0.000, which shows that for each one-unit increase in accountability, assuming other variables remain constant, the Quality of Regional Financial Reports will increase by 1.896 units. Since the significance value is < 0.05 and the standard β coefficient is the highest (0.699), X2 has the most dominant effect on Y compared to the other variables.

Meanwhile, the regression coefficient for Financial Management Transparency (X1) is 1.122 with a significance of 0.025, which is also < 0.05 , indicating a significant effect on Y. This means that each one-unit increase in transparency will increase the Quality of Regional Financial Reports by 1.122 units, assuming other variables remain constant. Although significant, its impact is relatively smaller compared to accountability, so it can be concluded that improving accountability contributes more to the quality of financial reports than transparency.

The F-test results show that the F count is 33.815 with a significance (Sig. F) of 0.000, which is much smaller than the significance level of 0.05. This means that the regression model, when considered simultaneously, shows that the independent variables, namely Financial Management Transparency (X1) and Financial Management Accountability (X2), significantly affect the dependent variable, Quality of Regional Financial Reports (Y). In other words, the regression model used is suitable for explaining the relationship between the two independent variables and the dependent variable.

The R Square coefficient of 0.871 indicates that 87.1% of the variation or change in the Quality of Regional Financial Reports (Y) can be explained by the combination of the variables Financial Management Transparency and Financial Management Accountability. The remaining 12.9% is explained by other factors outside the model. This high R Square value indicates that the model has excellent predictive power, and both independent variables are very strong in explaining the phenomenon being studied.

5. Conclusion

This study aims to examine the effect of accountability and transparency in financial management on the quality of regional financial reports. Based on the analysis results, the following conclusions can be drawn: This study finds that the quality of financial reports in Mimika Regency is very good. This is indicated by the fact that the regional financial reports in Mimika meet high-quality standards in several key aspects, namely, the responsibility for financial reports is held by individuals with good competence and integrity, reflecting the quality of human resources involved in preparing financial reports. Furthermore, the financial reports are prepared in accordance with Government Accounting Standards (SAP), and they align very well with the accounting standards applicable in Indonesia. Additionally, the reports reflect the accountability of the regional government in managing the budget, and the financial reports can be compared across periods.

The study also finds that the financial reports of Mimika Regency are categorized under accountability and transparency. This is shown by the fact that the financial management in Mimika is sufficiently accountable, as the regional government ensures that the financial reports prepared can be accounted for and reflect the actual financial reality. Furthermore, transparency is evident as Mimika provides ease for the public and related institutions to access financial information, thus reducing the potential for errors or misuse in preparing financial reports. The factors influencing the quality of financial reports in this study include the regional financial accounting system, human resource competence, public access to information, the effectiveness of internal and external supervision, the use of information

technology, public participation, and compliance with government accounting regulations. These factors interact and significantly affect the quality of financial reports produced. When transparency and accountability are managed well through strengthening systems and institutional capacity, the financial reports produced become more accurate, reliable, and compliant with applicable standards, as supported by several previous studies.

Recommendations

Based on the research results, several recommendations can be made to improve the quality of regional financial reports, including:

1. The regional government should continue to strengthen the accountability of financial management by prioritizing the principles of transparency in every stage of budget management. Routine training and strict supervision will encourage financial managers to be responsible for every fund used.
2. The regional government is advised to open public access to financial reports through easily accessible digital platforms. Transparency in financial management will increase public trust in the government's performance and reduce the potential for budget leakage.
3. The implementation of a more efficient and integrated financial information system will accelerate the preparation and reporting of financial data, as well as ease supervision. With an integrated system, errors in recording and presenting financial reports can be minimized.
4. The Audit Board of Indonesia (BPKP) and other supervisory bodies should play a more strategic role in overseeing and evaluating regional financial management. Strict supervision and comprehensive evaluation of financial reports will ensure that the reports presented comply with applicable accounting standards.
5. The regional government should develop evidence-based financial management policies using valid and accurate data in policy formulation. This will assist in making more targeted and efficient decisions in budget management

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