

LOCAL GOVERNMENT MANAGEMENT STRATEGY FOR ACHIEVING THE QUALITY OF GOVERNMENT FINANCIAL REPORTS IN EAST KALIMANTAN, INDONESIA

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Abstract

The purpose of this study is to determine the effect of each exogenous variable on the endogenous variables, both direct and indirect effects. This research method uses quantitative structural equation modeling (SEM). The results of this study show that auditor qualifications have a positive effect on auditor integrity, auditor independence has a positive effect on auditor integrity, auditor professional skills have a positive effect on auditor integrity, auditor ethics have a positive effect on auditor integrity. impact on the auditor's integrity. auditor honesty, auditor accuracy has a positive effect on auditor honesty, auditor competence has a positive effect on auditor accuracy, auditor independence has a positive effect on auditor accuracy, auditor professionalism has a positive effect on auditor accuracy, auditor ethics has a positive effect on auditor accuracy. auditor accuracy, auditor integrity has a positive effect on auditor accuracy and auditor integrity has a positive effect on the quality of audit decisions and auditor accuracy has a positive effect on auditor accuracy. quality of audit decisions. The conclusion is that both exogenous and intermediate variables have direct effects on auditor honesty and accuracy and indirect effects on endogenous variables of financial reporting quality through auditor honesty and accuracy.

Keywords: Government, Financial Reports, Management Strategy, East Kalimantan.

INTRODUCTION

The strategy is a set of actions taken by municipalities to ensure that the prepared financial statements comply with the applicable accounting standards and provide relevant and transparent information about the financial status, results and cash flows of the municipalities (Deslatte et al., 2018) and (Zhou et al., 2017). Some local government strategies to obtain an unqualified opinion are (1) implementing a good accounting system integrated with the local government financial management information system, (2) continuous monitoring and evaluation of the financial performance of the local government. board of directors, (3) improve accounting and financial staff skills, develop clear and standardized operating procedures (SOPs) for the financial activities of each municipality, (4) conduct regular internal audits to assess the effectiveness and efficiency of the municipality. financial management of the regional municipality and (5) prioritizes the principles of responsibility and transparency in the financial management of municipalities. By implementing these strategies, it is hoped that municipalities will be able to prepare high-quality financial reports and provide accurate, reliable and transparent information to the public.

The Role of auditor quality determinants in the Quality of audit results Auditor quality determinants, such as independence, competence, and integrity, are factors that can affect the quality of audit results. Therefore, this study aims to identify and analyze these factors in the context of a public sector audit in East Kalimantan, Indonesia (Ong, 2018). The research results are expected to provide input and recommendations for parties involved in improving the quality of public sector audits in East Kalimantan.

There are several determinants of auditor quality, on the quality of audit results. Among them is competence reflected in the quality of audit results (Dou et al., 2019). Therefore, auditors who work at KAP, of course, have the competence inherent in the auditors (Wu et al., 2019). And auditors who have the accuracy, honesty, competence, independence, professionalism, and ethics will produce quality audit results that have been carried out (Suhardianto & Leung, 2020). So that this can increase public confidence, that competent auditors can produce quality audit results that have been carried out (Chu et al., 2019).

Independent (Churyk, and Tate, 2018; Shahzad et al., 2018) explain that an independent auditor must have adequate skills and knowledge to carry out his duties professionally, and must work in an environment free of conflicts of interest, or pressure from management or other parties that influence audit decisions. And (Garcia-Blandon et al., 2017) explain that independence is an attitude possessed by someone who is professional in his field. Furthermore (Aobdia, 2015; Chen Ge and Zoloty, 2017; Gado et al., 2017; Sellers, and Skomra, 2018) explain that independence is one of the important principles in auditing practice because it ensures that the audit report produced is correct and true based on the facts found during the audit process, and not influenced by the interests of other parties.

Professionals (Caglio & Cameran, 2017) explain that an audit professional must have the ability to analyze and evaluate financial information and have in-depth experience with accounting principles and applicable financial reporting standards. In addition, an audit professional must be able to work carefully and thoroughly and have the ability to identify and overcome risks associated with audit tasks (Lowe, 2017). As part of the audit task, an audit professional must also be able to provide recommendations to improve business processes and risk management, as well as provide a professional opinion about the feasibility of the financial statements presented by the company (Adjei et al., 2014; Shi and Ban, 2016).

Auditor professional ethics are a set of values, norms, and standards of behavior applied by auditors in carrying out their duties (Blandon et al., 2017). his ethics aims to ensure that auditors act with integrity and objectivity and comply with the rules and regulations that apply in the auditing profession (Ezeagba & Abiahu, 2018). Auditor professional ethics include principles such as independence, objectivity, integrity, professionalism, confidentiality, and competence (Tronnes, and Wong, 2018). Auditors must ensure that they work independently and have no personal interest or relationship with the party being audited (Reinstein et al., 2018). In addition, the auditor must remain objective in conducting the audit and not take sides with any party (Syafii and Yasin, 2013).

Honesty (Daghani, and Shailer, 2018) dan (McGee, 2013) explain that honesty in an audit refers to the integrity and objectivity of the auditor in carrying out their duties. An auditor must be honest in all aspects of his work, including evaluating evidence, analyzing information, and making conclusions. Cavico and Mujtaba (2009) explain that auditors must follow strict auditing standards and principles of professional ethics to ensure that the audit results produced are accurate and reliable. This means that the auditor must ensure that all information obtained is obtained legally and legally, and no information is hidden (Syafii and Yasin, 2013).

Fan, and Yang, 2019; Suhardianto and Leung (2020) stated that accuracy in an audit refers to vigilance, and thoroughness in carrying out audit work. This (Fan, and Yang,

2019; Yuan, and Chen 2019; Suhardianto and Leung, 2020) explains that an auditor must work carefully and thoroughly because small mistakes in an examination can have a big impact on audit conclusions. Therefore, accuracy in auditing is very important to ensure the accuracy of financial reports and minimize the risk of errors or fraud occurring (Yuan, and Chen 2019). These five variables are the geb in this study.

Suhardianto and Leung (2020) explain that the quality of audit results refers to the level of satisfaction and trust given to audit reports produced by independent auditors. The quality of audit results covers several aspects, including the integrity and professionalism of the auditor, the quality of audit evidence obtained, the auditor's compliance with applicable auditing standards, the auditor's ability to identify material risks and weaknesses in the entity being audited, and the auditor's ability to present information clearly and accurately in the audit report (Zulkafli, 2003). Selanjutnya (Syafii and Yasin, 2013; Hasiara and Roni Padliansyah, 2017) explain that the quality of audit results is very important because the information provided in audit reports is used by users of financial statements, such as investors, creditors, and other interested parties, to make decisions important business messages.

The motivation for this research was carried out due to the background of several things that must be considered, including (1) the importance of the quality of public sector audit results. Public sector audits are very important in ensuring accountability, transparency, and effectiveness of public financial management. (2) The role of the auditor in determining the quality of audit results. The auditor plays a very important role in determining the quality of the audit results. Auditor quality, both in terms of commitment, independence, integrity, and objectivity, can affect The quality of the resulting test results. (3) Limitations of previous studies There are still limited studies on the determinants of auditor quality related to the quality of public sector audit results, especially in East Kalimantan. This study can therefore make an important contribution to a better understanding of the factors that influence the quality of public sector audit results in this area. (4) Possibility of improving the quality of financial management Improving the quality of public sector audit results is expected to improve the quality of financial management in East Kalimantan.

The objectives to be achieved of this study are to: know, analyze, and explain competence, independence, professionalism, ethics, and auditor accuracy and have a positive effect on auditor honesty. Furthermore, finding out, analyzing, and explaining the competence, professionalism, ethics, and accuracy of the auditor, has a positive effect on the accuracy of the auditor, and the last is to know, analyze, and explain honesty, and accuracy affects the quality of public sector audit results.

The urgency of this research is very relevant and important to do. There are several reasons why this research is important, including: (1) The importance of public sector audit quality: Audit quality is very important in the public sector because it can influence decision-making by stakeholders. A quality public sector audit will provide confidence that government financial management is running properly and correctly. (2) The financial condition of the public sector in Indonesia: Public sector finance in Indonesia has considerable challenges, such as corruption and irregularities in financial management. Therefore, this research can help to improve audit quality in the Indonesian public sector. (3) Availability of data in East Kalimantan: This research was conducted in East Kalimantan, which is one of the regions in Indonesia with adequate availability of public sector financial data. 4) Contribution to previous research: This

research can contribute to previous research on factors affecting audit quality in the public sector. By looking at the determinants of auditor quality, this research can provide new insights into matters that affect the quality of public sector audits in Indonesia. Based on the reasons above, it can be concluded that this research has an important and relevant urgency to be carried out.

The novelty of this study, as stated in the title, includes several identifiable new features, namely: (1) Focus of the study: This study focuses on the determinants of auditor quality in the quality of public sector audit results in East Kalimantan, Indonesia. This shows that this study addresses the factors that affect the quality of audit results in the public sector, especially in the East Kalimantan region. (2) This study was conducted in Indonesia, East Kalimantan to be precise. This shows that this study pays attention to the specific conditions and characteristics of the region, such as applicable regulations and policies, governance structures, and existing culture and traditions. (3) The chosen research object is the public sector. This shows that this study deals with the quality of audits performed by auditors of public entities such as state agencies, BUMN, or other public entities. (4) Methodology, the research methodology used is not described in detail, but it can be stated that the present study uses a quantitative approach to data collection and analysis. In addition, this study can be verified by using a sampling method to select a sample of inspectors.

METHODS

The data used in this study were taken from employees who had and are working in public accounting firms, and employees who work in the government sector in charge of finance and accounting. This research is focused on the quality of audit decisions. The data is from employees who have worked and are currently working in a public accounting firm, that is, they already know clearly about audit quality that can be achieved if the auditor has competence, independence, thoroughness, professional skills, ethics, and honesty. And the quality of audit decisions is determined by the competence, independence, thoroughness, professional expertise, ethics, and honesty of the auditors. The questionnaires processed in the study were 503 respondents.

The collected data were analyzed using structural equation modeling (SEM), and confirmatory factor analysis (CFA) to test the validity of the overall model, and to verify the hypothesis of a causal relationship between latent constructs. Therefore, SEM is an appropriate method to use to analyze data, as a test of causal relationships between several latent variables that are beyond description, and expert opinion associations. Structural Equation Modeling (SEM) is a statistical tool that is popularly used today (Eyasu and Arefayne, 2020). Because SEM work is a combination of factor analysis and regression analysis. The structural equation model is a combination of factor analysis and path analysis and becomes a comprehensive statistical model.

RESULT & DISCUSSION

The purpose of hypothesis testing is to test whether exogenous variables affect endogenous variables. Hypothesis testing can be sensed by the value of Chance. The test criteria state that if the probability is andlt; level of significance ($\alpha = 5\%$), then the exogenous variables are said to have a significant effect on the endogenous variables.

Table 1: Decision analysis summary of hypothesis testing.

| Eksogen | Endogen | Path Coefficient | C.R. | P |
|----------------------|--------------------------|------------------|-------|-------|
| Auditor Competency | Auditor Honesty | 0.083 | 2.255 | 0.024 |
| Auditor Independence | Auditor Honesty | 0.271 | 6.704 | *** |
| Auditor Professional | Auditor Honesty | 0.090 | 2.397 | 0.017 |
| Auditor Ethics | Auditor Honesty | 0.097 | 2.482 | 0.013 |
| Auditor's Accuracy | Auditor Honesty | 0.542 | 8.663 | *** |
| Auditor Competency | Auditor's Accuracy | 0.112 | 3.027 | 0.002 |
| Auditor Independence | Auditor's Accuracy | 0.100 | 2.638 | 0.008 |
| Auditor Professional | Auditor's Accuracy | 0.103 | 2.759 | 0.006 |
| Auditor Ethics | Auditor's Accuracy | 0.295 | 7.075 | *** |
| Auditor Honesty | Auditor's Accuracy | 0.461 | 8.565 | *** |
| Auditor Honesty | Quality of Audit Results | 0.464 | 3.662 | *** |
| Auditor's Accuracy | Quality of Audit Results | 0.047 | 0.384 | 0.701 |

Source: data processed in 2022.

The test results are listed in Table 5, which shows that auditor qualification affects auditor honesty, with a CR score of 2.255 and a probability of 0.024. This condition indicates that the absolute value of the critical ratio (CR) is greater than the t-statistic (1.96) or chance andlt; level of significance (alpha ($\alpha = 5\%$), so it means that auditor qualification has a significant effect on auditor integrity. Because the path coefficient of auditor qualification to auditor integrity is 0.083. This study is the result of a study conducted by (Syafii and Yasin, 2013; Quick and Schmidt, 2018; (Yuan, and Chen 2019) according to the judgment that auditor qualifications affect the integrity of the auditor.

The effect of auditor independence on auditor integrity is shown by a CR score of 6.704 and a random value of (andlt; 0.01). This situation indicates that the absolute value of the critical ratio (CR) is greater than the t-statistic (1.96) or the probability andlt; level of significance (alpha ($\alpha = 5\%$)). This means that auditor independence has a significant impact on auditor integrity. Since the path coefficient of the effect of auditor independence on auditor integrity is 0.271, the conclusion of this study is supported by (Ghafran and O'Sullivan,2017; Shahzad et al., 2018; (Jeppesen, 2018) that auditor independence affects auditor integrity.The influence of auditor professionalism on auditor honesty displays a CR score of 2.397 and an Opportunity value of 0.017. It appears that the absolute critical ratio (CR) value is greater than the t statistic (1.96) or probability < level of significance (alpha/ $\alpha=5\%$). This means that the professionalism of the auditor has a significant effect on the honesty of the auditor. Because the path coefficient of the effect of auditor professionalism on auditor honesty is 0.090. This research decision is supported by research decisions conducted (Aobdia 2015; Chen Ge, and Zoloty, 2017), and (Gado et al., 2017; Sellers, and Skomra, 2018).

The impact of auditor morality on auditor integrity is indicated by a CR score of 2.482 and an Opportunity value of 0.013. It is evident that the absolute value of the Critical Ratio (CR) exceeds the t statistic (1.96) or the probability < level of significance (alpha/ $\alpha=5\%$). This implies that auditor ethics have a meaningful influence on auditor honesty. The path coefficient of the impact of auditor morality on auditor integrity is 0.097. This research conclusion is corroborated by findings from previous studies conducted by (Blandon et al., 2017), and (Tronnes, and Wong, 2018), and (Reinstein et al., 2018), which demonstrate that auditor ethics significantly affect auditor honesty.

The influence of auditor scrutiny on auditor honesty shows a CR score of 8.663 and an Opportunity value of (< 0.01). This situation indicates that the absolute value of the Critical Ratio (CR) is greater than the t statistic (1.96) or the probability $<$ level of significance ($\alpha/\alpha=5\%$). This means that the accuracy of the auditor has a significant effect on the honesty of the auditor. Because the path coefficient of the effect of auditor accuracy on auditor honesty is 0.542. This research decision is in line with the research decisions conducted (Fan, and Yang, 2019; Yuan, and Chen 2019; Suhardianto and Leung, 2020), and (Quick & Schmidt, 2018) which states that the accuracy auditor has a significant effect on auditor honesty.

The impact of auditor proficiency on auditor precision is reflected in a CR score of 3.027 and than Opportunity value of 0.002. The situation indicates that the Critical Ratio's absolute value (CR) is greater than the t statistic (1.96) or the probability is $<$ level of significance ($\alpha/\alpha=5\%$). This implies that the auditor's proficiency significantly affects the auditor's accuracy, as the path coefficient of influence on the auditor's accuracy is 0.112. This researcher's conclusion is reinforced by prior research studies conducted by Chu and Hsu (2017); Shahzad et al., (2018); Chu and Hsu (2017); Serrano et al., (2018); Syafii and Yasin (2013) which indicate that the auditor's potential has a significant impact on the auditor's accuracy.

The impact of auditor autonomy on auditor precision displays a CR rating of 2.638 along with an Opportunity of 0.008. These circumstances indicate that the absolute score Critical Ratio (CR) surpasses the t statistic (1.96) or probability $<$ level of significance ($\alpha (\alpha = 5\%)$). This implies that the independence of the auditor significantly influences the accuracy of the auditor, as the path coefficient of the effect of auditor autonomy on auditor precision is 0.100. This research conclusion is reinforced by the research findings of (Krishnan, and Yu (2018); Shahzad et al., (2018); Bandon et al. (2017); Hasiara, and Padliasyah, (2017), who assert that auditor autonomy impacts auditor precision.

The impact of auditor expertise on auditor precision is reflected in a CR score of 2,759 with a likelihood of 0.006. This suggests that the absolute score Critical Ratio (CR) surpasses the t statistic (1.96) or the probability $<$ level of significance ($\alpha (\alpha = 5\%)$). Consequently, the expertise of the auditor has a noteworthy impact on the accuracy of the auditor. This is due to the path coefficient of the impact of auditor expertise on auditor precision, which is 0.103. Therefore, this researcher's conclusion is corroborated by the findings of previous studies ((Ghafran and O'Sullivan, 2017); (Syafii and Yasin, 2013; Reinstein et al., 2018), and (Appelbaum et al.,2018) that demonstrate the influence of professional auditors on auditor accuracy.

The impact of auditor integrity on auditor precision exhibits a CR score of 7.075 with a Chance of (<0.01). This circumstance indicates that the absolute score of Critical Ratio (CR) is higher than the t statistic (1.96) or probability $<$ level of significance ($\alpha (\alpha=5\%)$). This implies that the integrity of the auditor has a noteworthy influence on the precision of the auditor. This is because the path coefficient of the impact of auditor integrity on the auditor's precision is 0.295. The conclusion of this study aligns with the conclusions of the research conducted by (Ciulla et al., 2018); (Herbland et al., 2017); (Levin and Tayri 2017); (Robinson, 2017) which state that auditor integrity affects the precision of the auditor. The impact of auditor truthfulness on auditor precision exhibits a CR score of 8,565 with a value (<0.01).

This circumstance demonstrates that the value of the absolute Critical Ratio (CR) is greater than the t statistic (1.96) or probability < level of significance (alpha ($\alpha=5\%$)). This can be interpreted as the fact that the truthfulness of the auditor has a significant effect on the precision of the auditor. This is because the path coefficient of the influence of auditor truthfulness on auditor precision is 0.461. This research conclusion is supported by the research conclusions conducted by Mizanuzzaman (2016); Cavico and Mujtaba, (2009) which state that auditor truthfulness has a significant effect on auditor precision.

The impact of the auditor's integrity on the excellence of audit judgments exhibits a CR score of 3.662 and an Opportunity value of (< 0.01). These situations demonstrate that the absolute value of the Critical Ratio (CR) surpasses the t statistic (1.96) or the probability < level of significance (alpha ($\alpha=5\%$)). This implies that the auditor's integrity significantly influences the quality of audit decisions. This is substantiated by the path coefficient of the auditor's integrity on the quality of audit decisions, which is 0.464. The conclusion of this study is consistent with previous research done by Cavico and Mujtaba (2009); McGee (2013), and (Mizanuzzaman,2016) which confirms that the auditor's honesty bears a significant impact on the quality of audit outcomes.

The impact of auditor examination on the excellence of audit judgments results in a CR score of 0.384 and a foreseeable score of 0.701. This scenario suggests that the absolute value of the Critical Ratio (CR) is inferior to the t statistic (1.96) or Opportunity > level of significance (alpha ($\alpha = 5\%$)). Thus, it can be deduced that the precision of the auditor has no substantial impact on the superiority of audit judgments. The path coefficient of the influence of the auditor's attentiveness on the quality of audit judgments is 0.047. This decision of the researcher is supported by the studies conducted (Indriasih, 2014); (Mas'ud 2016); (Atmadja, 2018), and (Meiying, 2015) yang menjelaskan bahwa which elucidate that precision affects the quality of audit judgments.

CONCLUSION

Based on the test decisions listed in Table 5, this search decision positively impacts examiner integrity. (2) The findings show that auditor independence positively impacts auditor honesty. (3) Research decisions state that examiner's professionalism has a positive impact on examiner integrity. (4) Findings show that accountant ethics positively impact accountant honesty. (5) Research decisions demonstrate that examiner accuracy positively impacts examiner integrity. (6)

The study decision explains that the auditor's competence has a positive impact on the auditor's accuracy. (7) The researcher's decision states that examiner independence has a positive impact on examiner accuracy. (8) Research results show that examiner professionalism has a positive impact on examiner accuracy. (9) Findings show that auditor ethics positively impact auditor accuracy. (10)\

The conclusions of the study state that examiner honesty positively affects examiner accuracy. (11) The study's conclusions stated that the examiner's honesty had a positive impact on examiner accuracy. (12) Research decisions show that the auditor's due diligence has a positive impact on the quality of the auditor's decisions.

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