

**THE ANALYSIS OF FACTORS INFLUENCING  
THE PERFORMANCE OF REGIONAL  
GOVERNMENT APPARATUSES OF BANDA ACEH**

**FAKTOR-FAKTOR YANG MEMPENGARUHI KINERJA SATUAN  
KERJA PERANGKAT DAERAH (SKPD) KOTA BANDA ACEH**

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***Abstract***

*The phenomenon that occurred in 2017 based on the BPK's Opinion on the Financial Report of the Banda Aceh City Government was Fair Without Exception or "Reasonable Without Exception", however, the BPK found that there were weaknesses in the internal control system in the preparation of the Banda Aceh City Government's financial reports, including: inventory management is not yet fully adequate; management of fixed assets is not yet fully capable; and the management of grants and social assistance is not yet fully capable. The aim of this research is to analyze the factors that influence the performance of Banda Aceh City Regional Work Units. This research is causative associative quantitative research. The data collection technique uses questionnaire data by distributing questionnaires to Banda Aceh City the performance of regional apparatuses with a population of 92 employees in the Goods/Services Management and Accounting Sectors. Testing was carried out using multiple linear regression analysis methods. The results of the research show that understanding the regional financial accounting system, regional financial administration and management of regional property have an influence both simultaneously and partially on the performance of regional apparatuses of Banda Aceh*

**Keywords:** *government accounting, regional financial, Banda Aceh*

### **Abstrak**

*Fenomena yang terjadi pada tahun 2017 berdasarkan Opini BPK atas Laporan Keuangan Pemerintah Kota Banda Aceh adalah Wajar Tanpa Pengecualian (WTP) atau "Unqualified Opinion", akan tetapi BPK menemukan adanya kelemahan sistem pengendalian intern dalam penyusunan laporan keuangan Pemerintah Kota Banda Aceh antara lain: pengelolaan persediaan belum sepenuhnya memadai; pengelolaan aset tetap belum sepenuhnya memadai; dan pengelolaan hibah dan bantuan sosial belum sepenuhnya memadai. Tujuan penelitian ini untuk menganalisis faktor-faktor yang mempengaruhi kinerja Satuan Kerja Perangkat Daerah Kota Banda Aceh. Penelitian ini merupakan penelitian kuantitatif asosiatif kausatif. Teknik pengumpulan data menggunakan data kuesioner melalui penyebaran kuesioner pada Satuan Kerja Perangkat Daerah (SKPD) Kota Banda Aceh dengan populasi pegawai 92 orang di Bidang Pengelolaan Barang/Jasa dan Bidang Akuntansi. Pengujian dilakukan dengan menggunakan metode analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa Pemahaman Sistem Akuntansi Keuangan Daerah, Penatausahaan Keuangan Daerah dan Pengelolaan Barang Milik Daerah berpengaruh baik secara simultan maupun secara parsial terhadap Kinerja SKPD Kota Banda Aceh.*

**Kata kunci:** *akuntansi daerah, keuangan daerah, Banda Aceh*

### **A. Introduction**

The implementation of regional autonomy is one step in realizing true decentralization of government, with the aim of accelerating the realization of community welfare through improving services, empowerment and community participation. With the implementation of regional autonomy by the central government, regional governments have a greater responsibility to utilize the potential of their respective regions to advance the region (Sufitrayati, 2021).

Government Regulation (PP) no. 71 of 2010 provides a reference for local governments in preparing and presenting financial reports that are useful for users in making and evaluating decisions regarding resource allocation. The International Federation of Accountants states that to build trust in the government, it is important for the government to provide accurate and complete information about expenditures and transactions that demonstrate financial management with accountability and credibility (IFAC, 2012).

Regional government performance is a description of the level of achievement of targets or objectives as an explanation of the vision, mission and strategy of regional government agencies which indicates the level of success or failure in implementing activities in accordance with the main tasks and functions of government officials (Krisdianto, 2021).

The performance of the government in Aceh, both at the provincial and district/city levels in managing community budgets, is still not satisfactory. An urgent problem that must be resolved immediately by the Regional Government in Aceh is the low budget absorption capacity in the APBA and APBK. This means that the management of APBA and APBK funds in Aceh over the last 3 (three) years (2017-2020) has not been managed in accordance with community expectations (Sufitrayati, 2020).

The Banda Aceh City Government created a new breakthrough by launching the eKinerja application, this is one of the supporting instruments in measuring and analyzing the performance of Banda Aceh City civil servants including job workload, workload in City Government Work Units as a reference and basis for calculations work performance of regional civil servants and guidelines for providing compensation or work incentives based on Minister of Home Affairs Regulation No. 4 of 2005 concerning Position Analysis and Workload Analysis (Latif, 2021).

Banda Aceh Government Regional Regulation Number 9 of 2020 concerning additional non-e-performance income for civil servants within the Banda Aceh City Government that in order to improve the performance, motivation, discipline and welfare of civil servants within the Banda Aceh City Government, support and implement the agenda bureaucratic reform to create a government apparatus that is clean and free from corruption, collusion and nepotism, needs to provide additional income for civil servants within the Banda Aceh City government.

Regional government performance cannot be separated from the factors that influence it. These factors include understanding the regional financial accounting system, regional financial administration and management of regional property (Mukmin and Abdullah, 2016).

Understanding the regional financial accounting system is an employee's ability to understand a form of accounting reporting which includes the process of recording, classifying, summarizing, reporting data related to the finances of an entity so that they can understand financial information that can be used as a basis for making economic decisions.

In managing regional finances, especially in relation to the application of regional financial accounting, an adequate understanding of the regional financial accounting system is one of the most important aspects. Regional financial management must have an adequate understanding of the regional financial accounting system in order to present reliable financial reports. Understanding the regional financial accounting system in each organization's financial management work unit will increase the achievement of better performance (Krisdianto, 2021).

Regional financial administration is also a factor that can influence the performance of Regional Work Units (Sari, 2016). The fundamental change in the administration of regional finances and regional assets after reform is the change in the central and regional government accounting systems. As a control tool and tool to achieve government goals, accounting must be able to play a role in controlling the wheels of government in the form of regional financial management based on applicable regulations (Sari, 2016).

Apart from the factor of understanding regional financial accounting systems and regional financial administration, there are factors of managing regional property which also influence the performance of regional performance. This is because regional property will generally be included in financial reports, especially in regional government balance sheets, which if not managed effectively and efficiently will lead to irregularities and misappropriations that will be detrimental to the region, resulting in good governance being an element of government. not implemented. To support good governance, management of regional property must be implemented properly starting from planning and budgeting for regional property to the administration of regional property itself (Krisdianto, 2021).

The phenomenon that occurred in 2017 based on the BPK's Opinion on the Financial Report of the Banda Aceh City Government was Unqualified (WTP) or "Unqualified Opinion", however, the BPK found that there were weaknesses in the internal control system in the preparation of the Banda Aceh City Government's financial reports, including: management supplies are not yet fully adequate; fixed asset management is not fully adequate; and management of grants and social assistance is not yet fully adequate.

Based on these weaknesses, the BPK recommends that the mayor of Banda Aceh, among other things, instruct the head of the relevant the performance of regional to: order the performance of regional goods managers to be more careful in administering the supplies for which they are responsible; carry out monitoring and evaluation of the provision, implementation, accountability and reporting of grant spending and social assistance spending to be reported to the mayor with a copy to the Inspectorate (BPK RI-LKPD Report, 2017-2020).

## **B. Theoretical Framework**

### **Performance**

Performance is the result of work that can be achieved by a person or group of people in an organization, both quantitatively, in accordance with their respective authority and duties of responsibility in an effort to achieve the goals of the organization concerned legally, without violating the law and in accordance with morals and ethics (Moeheriono , 2018:23).

A person's performance is determined by their ability and motivation to carry out work so that the output produced within a certain period is clear, both in terms of quality and quantity. Budget performance will refer to the effectiveness of the performance of regional work, where this will involve the hope of achieving the best results in accordance with policy objectives (Sedarmayanti, 2018: 126).

### **Regional Financial Accounting System**

According to Mahsun (2017: 65) understanding the regional financial accounting system is the principle applied in preparing and presenting government financial reports. Therefore, the Indonesian government has set accounting standards for the government called SAP (government accounting standards). The Indonesian government has issued regulations that can regulate and manage the presentation of quality financial reports.

Hery (2018:7) states that understanding the regional financial accounting system is an information system that provides reports to users of accounting information or to parties who have an interest in the performance results and financial condition of the company.

Sumarsan (2018:2) states that understanding regional financial accounting systems is an art for collecting, identifying, classifying, recording transactions and events related to finance, thereby producing information, namely financial reports that can be used by interested parties.

### **Regional Financial Recording System**

Krisdianti (2021:7) said that regional financial accounting involves the process of recording, identifying and reporting economic transactions that occur in regional government, in the recording process which is one of the accounting processes, accounting uses a recording system. There are three recording systems that can be used, namely: a). "Single entry; b). Double entry; c). Triple entry." The explanation of the recording system is as follows:

#### *1. Single Entry*

A single entry recording system is called a single bookkeeping system. Recording of economic transactions is carried out by recording once. Transactions that result in additional cash will be recorded on the receipt side of the General Cash Book (BKU) while transactions that result in a decrease in cash will be recorded on the expenditure side of the General Cash Book. This single entry is called bookkeeping, whereas in accounting the recording system used is a double entry or triple entry system.

#### *2. Double Entry*

The double entry recording system is called the double entry bookkeeping system. Recording economic transactions twice means that each transaction will affect at least two estimates, namely one on the debit side and one on the credit side. Every Recording must maintain a balance between the debit side and the credit side of the basic accounting equation. Recording using a double entry system is often referred to as journaling. In the pre-reform period, the recording system carried out by regional financial accounting was a single entry system. However, after reform, namely the issuance of Government Regulation Number 105/2000, the recording system used is a double entry recording system.

### 3. *Triple Entry*

The triple entry recording system is a recording system that uses double entry plus recording in the budget book. The recording in this budget book is a recording of the budget that has been used in accordance with the recording in the double entry. With this recording, you can see the remaining budget for each component in the regional revenue and expenditure budget. Recording using a triple entry system is carried out when double entry recording is carried out, so the regional government finance sub-division also records these transactions in the budget book.

#### **Regional Financial Administration**

Administration according to Minister of Finance Regulation Number 181/PMK.06/2016 Article 1 is a series of activities which include bookkeeping, inventory and reporting of state owned agency in accordance with the provisions of Legislative Regulations, while State Property, hereinafter abbreviated to state owned agency, is all goods purchased or obtained at the expense of the State Revenue and Expenditure Budget or derived from other legitimate acquisitions.

Minister of Finance Regulation Number 181/PMK.06/2016 Article 3 states that the Scope of Administration of state owned agency includes, Bookkeeping which consists of the activities of registering and recording state owned agency in the List of Goods; Inventory, which consists of data collection activities, recording and reporting the results of state owned agency data collection; and Reporting, which consists of activities for compiling and submitting state owned agency data and information on a semi-annual and annual basis.

#### **Management of Regional Property**

Government Regulation (PP) Number 27 of 2014 explains that Regional Property is all goods purchased or obtained at the expense of the Regional Revenue and Expenditure Budget (APBD) or originating from other legitimate acquisitions. Regional assets/goods are as follows: "Regional assets/goods are all regional wealth whether purchased or obtained at the expense of the APBD or originating from other legitimate acquisitions, both movable and immovable along with their parts or which are in certain units. things that can be valued, counted, measured or weighed include animals and plants except money and other securities."

What is meant by State Property (state owned agency) according to article 1 point 10 of Law No. 1 of 2004 concerning State Treasury, is: "All goods purchased or obtained at the expense of the APBN or originating from other legitimate acquisitions". Meanwhile, what is meant by Regional Property (BMD) according to article 1 point 11 of Law No. 1 of 2004 concerning State Treasury, is "All goods purchased or obtained at the expense of the APBD or originating from other legitimate acquisitions".

According to Minister of Home Affairs Regulation Number 19 of 2016, it is a series of activities which include bookkeeping, inventory and reporting of regional property in accordance with statutory regulations. Administration produces documents that are produced as evidence to record transactions in the accounting process, including all documents, namely all goods purchased or obtained at the expense of the APBD or originating from other legitimate acquisitions, which are under the control of the Property User/Property User Authority and are under the management of the Property Manager.

Administration of regional property in realizing orderly administration includes compiling reports on regional property which will be used as material for preparing regional government balance sheets. The administration of regional property includes carrying out the tasks and functions of accounting for regional property.

### **C. Research Methodology**

This research examines understanding of regional financial accounting systems ( $X_1$ ), regional financial administration ( $X_2$ ) and management of regional property ( $X_3$ ) on the performance of regional (Y) in Banda Aceh City. This research uses a causative quantitative approach with primary data obtained from a questionnaire consisting of closed and structured questions with a Likert scale. This study collected data from 92 employees in the goods/services management and accounting sectors. Data analysis used multiple linear regression analysis using SPSS version 20.00

### **D. Result and Discussion**

#### **Validity and Reliability Test Results**

The results of the convergent validity test show that the correlation results of respondents' answers to each question with the total answers for each variable for each indicator item are more than 0.30, which means they meet the criteria (valid). The results of the reliability test also show that the reliability value of each variable has more than



0.60. So, it can be concluded that the indicators or questionnaire instruments are reliable or trustworthy as a variable measuring tool.

## Multiple Linear Regression Analysis Test Results

### Hypothesis Testing

The hypothesis states that the factors of understanding the regional financial accounting system ( $X_1$ ), regional financial administration ( $X_2$ ) and management of regional property ( $X_3$ ) influence the performance of regional apparatuses in Banda Aceh. The model used to estimate this influence is:

**Table 1**  
**The Influence Of Independent Variables On The Performance of Regional Government Apparatuses of Banda Aceh**

Variables	B	Std Error	T <sub>count</sub>	t <sub>table</sub>	Sig.
Constanta	0,469	0,194	2,421	1,987	0,018
Understanding of regional financial accounting systems ( $X_1$ )	0,288	0,042	6,897	1,987	0,000
Regional financial administration ( $X_2$ )	0,235	0,044	5,241	1,987	0,000
Management of regional property ( $X_3$ )	0,422	0,032	13,187	1,987	0,000

Source: Primary data that has been analyzed (2002)

Based on the SPSS results as shown in the table above, the following multiple regression equation is obtained,

$$Y = 0,469 + 0,288X_1 + 0,235X_2 + 0,422X_3.$$

### **The Influence of Understanding Regional Financial Accounting Systems, Regional Financial Administration and Management of Regional Property on The Performance of Regional Government Apparatuses of Banda Aceh**

By comparing the  $F_{\text{count}}$  value with  $F_{\text{table}}$ ,  $F_{\text{count}}$  (321.637) is greater than  $F_{\text{table}}$  (2.709). Understanding the regional financial accounting system, regional financial administration and management of regional property simultaneously influences the performance of regional government apparatuses of Banda Aceh. The results of this research are in line with the results of previous research, namely research from Sari (2016), Mukmin and Abdullah (2016) because the variables of understanding the regional financial accounting system, regional financial administration and management of regional property both have an influence on the the performance of regional government apparatuses of Banda Aceh. This shows that by understanding the regional financial accounting system and managing regional property, the performance of regional performance can be improved.

### **The Influence of Understanding the Regional Financial Accounting System on The Performance of Regional Government Apparatuses.**

By comparing the value of  $t_{\text{count}}$  with  $t_{\text{table}}$ ,  $t_{\text{count}}$  (6.897) is greater than  $t_{\text{table}}$  (1.987). From the partial test results, understanding the regional financial accounting system influences the performance of regional government apparatuses of Banda Aceh. The results of this research are in line with the results of previous research, namely research from Sari (2016) and Pakaya (2017) because the variables of understanding the regional financial accounting system studied both have an influence on the performance of regional performance. This shows that having a good understanding of the regional financial accounting system can have a good impact on the performance of regional government apparatuses of Banda Aceh.

## **The Influence of Regional Financial Administration on The Performance of Regional Government Apparatuses of Banda Aceh**

By comparing the value of  $t_{\text{count}}$  with  $t_{\text{table}}$ ,  $t_{\text{count}}$  (5.241) is greater than  $t_{\text{table}}$  (1.987). From the partial test results, regional financial administration influences the regional performance of Banda Aceh. The results of this research are in line with the results of previous research, namely research from Sari (2016) and Ratih (2016) because the variables of understanding the regional financial accounting system studied both have an influence on the performance of regional work unit. This shows that good regional financial administration can have a good impact on regional work unit performance.

The administration of assets owned by regional governments is carried out with the aim of supporting that data from reported assets is correct, complete and accountable. Based on this, it is necessary to develop asset administration that is regulated in such a way. The performance of government agencies is closely related to accountability and transparency.

The application of various existing laws and regulations related to the application of the concepts of accountability and transparency in financial management is expected to realize good regional government management that is pro-people. The implementation of accountability and transparency in regional financial management is expected to improve regional government performance.

## **The Influence of regional property management on regional work unit performance**

By comparing the value of  $t_{\text{count}}$  with  $t_{\text{table}}$ ,  $t_{\text{count}}$  (13.187) is greater than  $t_{\text{table}}$  (1.987). From the partial test results, the management of regional property has a positive effect on the performance of regional government apparatuses in Banda Aceh City. The results of this research are in line with the results of previous research, namely research from Mukmin and Abdullah (2016) because the regional property management variables studied both influence on the performance of regional government apparatuses

This shows that the higher the management of regional property provided, the more on the performance of regional government apparatuses will increase. Reporting errors at the work unit level will be carried over to the reporting level above. If in each region there is just one working unit that has problems communicating reports, of course if they accumulate it will become a bigger problem, affecting the quality of reports from state-owned institutions.

Then, the importance in asset reporting is adequate disclosure in the notes to financial reports of all problems found in the management of state owned agencies and the resolution of these problems as well as progress in the improvement process. Including disclosure of assets whose (physical) existence is unknown even though the assets are still recorded in the goods register.

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### **E. Conclusion**

Based on the results of the research and discussion presented above, it can be concluded that understanding the regional financial accounting system, regional financial administration and regional property management simultaneously influence the performance of regional government apparatuses in Banda Aceh City. Understanding the regional financial accounting system influences the performance of regional government apparatuses in Banda Aceh City.

This means that the better the understanding of the regional financial accounting system, the greater the performance of regional government apparatuses. Regional financial administration influences the performance of regional government apparatus in Banda Aceh City. This means that the better the regional financial administration, the greater the performance of regional government apparatus in Banda Aceh City and the management of regional property has an influence on the performance of regional government of Banda Aceh, This means that the higher the management of regional property, the greater the performance of the regional government of Banda Aceh.

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