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Financial Decision-Making during the COVID-19 Pandemic in Population Administration of the Republic of Indonesia

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Abstract: This study aims to empirically examine the effect of applying an accrual-based accounting system on government financial performance through financial decision-making. The study was carried out on the Head of Service who represented each Unit of the Directorate General of Dukcapil, Ministry of Home Affairs of the Republic of Indonesia in the regions. Wherefrom the 34 Province Satkers, there were 357 District/City Population and Civil Registration Service Satkers who became respondents, and the data was taken during a pandemic that swept across the country. The data analysis technique in this study used PLS-SEM with the WarpPLS version 7.0 application. The study results show that the application of the accrual-based accounting system has a direct and indirect effect on the government's financial performance through the financial decision-making variable as a mediation (novelty). This study has proven that applying an accrual-based accounting system to the government can provide good benefits in improving government financial performance decisions.

Keywords: decision-making, government financial performance, agency theory.

印度尼西亚共和国人口管理部门在新冠肺炎大流行期间的财务决策

摘要: 混合資源和交互模式對偏遠地區可再生能源管理的影響本研究旨在實證檢驗應用權責發生製會計製度通過財務決策對政府財務績效的影響。這項研究是針對代表印度尼西亞共和國內政部杜卡皮爾總局各單位的服務主管進行的。在 34 個省萨特克斯中，有 357 個區/市人口和民事登記服務萨特克斯成為受訪者，這些數據是在席捲全國的大流行期間採集的。本研究中的數據分析技術使用扫描电镜和扭曲 PLS 7.0 版應用程序。研究結果表明，權責發生製會計製度的應用通過財務決策變量作為中介（新穎性）對政府的財務績效產生直接和間接的影響。本研究證明，將權責發生製會計製度應用於政府可以為用戶做出改善政府財務績效的決策提供良好的收益。

关键词: 決策、政府財務績效、代理理論。

1. Introduction

According to Government Regulation (PP) No. 71 of 2010, government accounting is a process of identifying, recording, measuring, classifying, summarizing financial transactions and events, presenting reports, and interpreting the results. The preparation and presentation of the Central Government's financial statements refer to the accrual-based SAP as contained in PP 71 of 2010 concerning SAP. Accrual-based accounting is an integral part of public financial management reform, significantly increasing transparency, accountability, and quality of

decision-making. Before adopting the accrual-based accounting system, the Indonesian government used a cash-based accounting system. Economic transactions and other events were recognized when cash and cash equivalents were received or paid to identify income, expenditure, and financing. In the Indonesian context, accrual accounting recognizes operating income, expenses, assets, liabilities, and equity on an accrual basis but recognizes cash income, fees, and financing on a cash basis [1].

The information generated by accrual-based accounting standards is considered superior to cash-

based measures because accrual information is considered more capable of providing an accurate picture of all financing and service provision. Accrual-based accounting information is also considered more capable of increasing government accountability [2]. In addition, accrual-based accounting information can result in improved financial management, better financial performance comparisons, and stable government policies [3]. The application of accrual-based SAP based on Government Regulation No. 71 of 2010 aims to create higher quality financial information and accurate performance measurement. It will facilitate management in making effective decisions related to financial management to improve economic performance and services provided by the government [4].

According to IMF technical notes and manuals proposed by Cavanagh et al. [5], there are several benefits provided by accrual accounting standards compared to cash-based accounting standards (traditional) from the point of view of transparency, accountability, and government financial management. Salleh et al. [6] found from the results of his study that the accrual accounting system can effectively complement the results-based government budgeting system in the results framework to provide cost data and relevant information. The information generated from the accrual accounting system can be used to make public policy decisions that maximize returns from limited resources. Thus data from the accrual accounting system encourages improving government financial performance. Research Najati et al. [7] states that the information produced by the accrual-based accounting system is more comprehensive. It follows actual conditions so that it will be helpful in decision-making; thus, the better the implementation of accrual-based accounting, the better the quality of reports and financial performance.

Other studies explain the still weak application of accrual-based accounting standards in Indonesia. Although these studies were carried out in local governments, in principle, applying an accrual-based accounting system refers to the same SAP based on Government Regulation No. 71 of 2010. So the research results can be a reference for the gap in the benefits of implementing an accrual-based accounting system in Indonesia [1]. In addition, Nurlis' research [8] shows that the application of accrual-based Government Accounting Standards does not significantly affect the quality of financial reporting. It is caused by the ineffective implementation of Government Accounting Standards. The economic apparatus is still inexperienced in compiling financial reporting where the average staff works in the accounting field for less than four years. Research results by Efendi et al. [9], who use qualitative methods, show that accrual accounting information does not benefit the government. The results of this

study explain the lack of usefulness of accrual accounting information caused by human resources with a shared understanding of accounting, especially from educational backgrounds, and the disclosure of financial statements presented is incomplete and valid.

Based on the previous description, there are problems, namely inconsistent research results about applying the accrual accounting system on the government's financial performance and the phenomenon of the still weak application of the accrual accounting system in government in Indonesia. This study tries to relate the application of the accrual-based accounting system to the government's financial performance through other variables that are considered to be a solution to overcome the gap in the effect of the application of the accrual accounting system to the government's financial performance. The variable proposed as an intermediary or mediator between the variables of the accrual accounting system application and the government's economic performance is financial decision-making.

2. Literature Review and Hypothesis

2.1. Agency Theory

Jensen & Meckling [10] explain agency theory as an agency relationship is a contract in which one or more persons (principal) engage another person (agent) to perform some service on their behalf, which involves delegating some decision-making authority to the agent. This agency relationship raises a problem, namely asymmetric information, where one party has more information than the other party. In the government sector, agency problems occurred between government officials elected. They are appointed as agents who carry out state duties and the voters (society) as principals serving and overseeing government. As the party that carries out public services, officials in the government have more information to make policies or decisions that only favor and prioritize the government and authorities, thus ignoring the interests and welfare of the people. To reduce agency problems is to strive to present financial statements transparent and accountable [11].

2.2. Decision Usefulness Theory

The decision usefulness of accounting information contains components that need to be considered by accounting presenters so that the existing coverage can meet the needs of decision-makers who will use it. The level of needs of users of financial reports needs to be considered in accounting information. The decision usefulness theory subsequently became the basis for the preparation of the APB Statement on the Basic Concept and Accounting Principles Underlying Financial Statements of Business Enterprises issued in 1970 and the Financial Accounting Standard Boards (FASB) conceptual framework, namely the statement

of financial accounting concepts (SFAC) applicable in the United States since 1980. In their research, Williams and Ravenscroft [12] state that decision usefulness has not been proven helpful. This study also finds that the current concept of decision usefulness is not coherent with accounting policies that are more consistent with accounting regulations in society. Management's attitude towards applying an accounting standard is related to the disclosure of accounting information in financial reporting. Taylor [13] argues that performance measurement and financial reporting systems are closely associated with instrumental benefits in making usefulness decisions.

2.3. Hypothesis Development

2.3.1. *The Effect of Accrual-Based Accounting System Implementation on Government Financial Performance*

The Indonesian government has launched reform in the accounting sector by issuing PP No. 71 of 2010 concerning SAP which requires every government agency to implement an accrual-based accounting system. The adjustment process to the new standard was carried out with a great effort to understand and enforce SAP accruals properly following applicable regulations. This effort aims to obtain an acknowledgment (legitimacy) for all the activities carried out to increase output inefficient government financial performance. The actions that these government agencies have made are by the institutional theory that an organization will try to adapt to its environment by forming social reality as a new order consisting of standard rules and behaviors that aim to achieve success [14], [15], [16].

This hypothesis is supported by several previous studies that state that applying an accrual-based accounting system in the public sector is an effort by the government to present transparent and accountable financial reports. The accrual-based accounting system has been proven to contribute to increasing the accountability of government agencies' financial performance in terms of giving information regarding the objectives, functions, and objects of expenditure [3], [7]. Kober et al. [17] added that accrual-based accounting information could increase accountability and helps meet the needs of users in the public sector environment.

H1: The application of the accrual-based accounting system has a positive effect on government financial performance.

2.3.2. *The Effect of the Accrual-Based Accounting System Implementation on Government Financial Decision-Making*

The accrual-based accounting information presented in the financial statements has met the requirements for the quality of transparent and accountable financial reports so that it can be helpful for the government as a

basis for making financial decisions. Nogueira [18] found that accrual-based accounting systems can have higher benefits for internal decision-making (economic, political, and technical) by increasing budget content and disclosure information. The central aspect resulting from the direct application of accrual accounting is that the available data can be helpful in decision-making and increase transparency, assignment of responsibilities, and performance appraisal of public entities for the benefit of users [19], [20].

H2: The application of the accrual-based accounting system has a positive effect on financial decision-making.

2.4. The Influence of Financial Decision-Making on Government Financial Performance

Financial decision-making in the public sector to improve people's welfare must be guided by the rules that have been set so that every decision can be accounted for. Financial decision-making is related to social, political, and economic, or economic. The results of financial decisions are accounted for in government financial reports, which aim to be useful for users in assessing the accountability and financial performance of the government. Thus, financial reports are an accountability mechanism and fulfill accountability obligations for government financial management originating from taxpayers, donors, creditors, and other sources.

Several studies have provided empirical evidence that financial decision-making has a positive effect on government financial performance. It indicates that financial decisions accounted for in high-quality financial reports can mitigate information asymmetry, thereby increasing the efficiency and effectiveness of allocating and utilizing economic resources. The higher the quality of financial decisions, the higher the quality of government financial performance through WTP audit results, thereby improving the credibility of financial reports [18], [21]. Based on this description, the fifth hypothesis in this study can be built:

H3: Financial decision-making has a positive effect on government financial performance.

3. Research Method

3.1. Data Types and Sources

This research is a quantitative research using the primary data collection method. The preliminary data sourced from the distribution of questionnaires distributed to respondents in this study. The respondents are samples that have been determined according to the sampling method used in this study, namely the Head of the Regional Population and Civil Registration Service Unit within the Directorate General of Dukcapil, Ministry of Home Affairs. The questionnaire was made based on the indicators specified in the measurement of the research construct.

3.2. Population and Sample

The sample determined with specific considerations or objectives is a sample that has the authority to make decisions related to the management of state financial accountability. So based on particular concerns, the model who became the respondent in this study was the Head of the Service, who represented each Work Unit within the Directorate General of Dukcapil, Ministry of Home Affairs of the Republic of Indonesia regions. Wherefrom the 34 provinces of the Satker, there are 357 Satker of the Regency/City Population and Civil Registration Service who are respondents.

4. Results and Discussion

Based on Table 1, it can be seen that all indicators of the items that make up the construct of the Accrual-Based Accounting System Implementation, Financial Decision-making, and Government Financial Performance are all valid with a loading factor value above 0.4 to 0.7. Thus, all indicators can be said to have good indicator reliability. From the output above, it can be seen that the AVE value for each construct is excellent, namely > 0.5 , so that it meets the criteria of Convergent validity. Likewise, the Composite Reliability value produced by each construct is also outstanding, namely > 0.7 , so that it meets internal consistency reliability.

Table 1 Indicators of the items making up the construct of the Accrual-Based Accounting System Implementation, Financial Decision-Making, and Government Financial Performance (Primary processed data, 2021)

Variable	Indicator	Loading Factor	Composite Reliability	AVE
Application of Accrual-Based Accounting System (PSAA)	PSSA 1	0.842	0.722	0.523
	PSAA 2	0.724		
	PSAA 4	0.860		
	PSAA 5	0.779		
	PSAA 6	0.845		
	PKK 1	0.789		
Financial Decision-making (PKK)	PKK 2	0.821	0.975	0.961
	PKK 3	0.753		
	KKP 1	0.848		
Government Financial Performance (KKP)	KKP 2	0.792	0.743	0.500
	KKP 3	0.622		

Furthermore, the AVE square root analysis results compared with the correlation between constructs can be seen in Table 2.

Table 2 Value of AVE square root and correlation between constructs (Primary processed data, 2021)

Constructs	AVE square root	Correlations		
		PSAA	PKK	KKP
Application of Accrual-Based Accounting System (PSAA)	0.589	1	0.03	0.136

Financial Decision-making (PKK)	0.963	0.03	1	0.182
Government Financial Performance (KKP)	0.726	0.136	0.182	1

From the output above, it can be seen that the square root value of AVE for each construct is greater than the correlation between constructs, thus indicating good discriminant validity.

4.1. Structural Model Evaluation

The evaluation of the structural model (inner model) aims to predict the relationship between variables by seeing how much variance can be explained and knowing the significant P-value [22]. Thus, through evaluating the structural model, it is possible to answer the hypothesis testing in this study, namely hypotheses 1, 2, 3. Meanwhile, hypothesis 4 (the effect of mediation) will be tested through mediation testing in the subsequent analysis.

Before evaluating the relationship between constructs, first, assess the goodness of fit of this research model, whose output can be seen in Table 3.

Table 3 Structural goodness-of-fit model (Primary processed data, 2021)

Criteria	Parameter
Average path coefficient (APC)	0.507/ P<0.01
Average R-squared (ARS)	0.525/ P<0.01
Average adjusted R-squared (AARS)	0.524/ P<0.01
Average block VIF (AVIF)	1.719
Average full collinearity VIF (AFVIF)	2.406
Tenenhaus GoF (GoF)	0.270
Sympson's paradox ratio (SPR)	1
R-squared contribution ratio (RSCR)	1
Statistical suppression ratio (SSR)	1

Based on Table 3, it can be seen that this research model has a good fit, where the P-value for APC < 0.05 , ARS and AAR < 0.1 , with APC value = 0.507, ARS value = 0.525 and AARS value = 0.524. Likewise, the resulting AVIF and AFVIF values are < 3.3 , which means no multicollinearity problem exists between indicators and exogenous variables. The resulting GoF is 0.270 > 0.1 , which means the fit of the model is perfect. SPR and RSCR produce a value equal to 1 while SSR with a value of 0.8 > 0.7 which means no causality problem exists in the model [22].

Furthermore, to see the results of the estimated relationship between constructs and the magnitude of the variance and effect size can be seen in Table 4.

Table 4 Estimation results of relationships between constructs (Primary processed data, 2021)

Description Path	Path Coefficient	R2	Q2
Application of Accrual-Based Accounting System --> Government Financial Performance	0.366***	0.630	0.628
Financial Decision-	0.507***		

making --> Government Financial Performance			
Application of Accrual-Based Accounting System --> Financial Decision-making	0.647***	0.417	0.436
***, **, * denotes significance levels at 0.01, 0.05 and 0.1, respectively			

Based on Table 4 above, the adjusted R-squared (R2) value for variations that affect Government Financial Performance is 0.151. It means that the effect of variations in the Accrual-Based Accounting System Implementation and Financial Decision-making on variations in Government Financial Performance is 63.0%, and the remaining 37.0% influenced by other variables outside this research model. While the variation that affects Financial Decisions Making is 0.417, the effect of variations in the Accrual-Based Accounting System Application on the variation of Government Financial Performance is 41.7%, and other variables outside this research model influence the remaining 58.3%. The value of the adjusted R-squared (R2) variation that affects the Government's Financial Performance and financial decisions making shows in the weak category because of $R^2 < 0.25$ [22]. Meanwhile, the Q-Squared (Q2) value produced by each endogenous variable, both Government Financial Performance and Financial Decision-making, is > 0 , which means the model has predictive relevance [22].

Furthermore, based on the estimated path coefficient output and p-values above, it can be seen that the variable accrual-based accounting system implementation has a significant positive effect on government financial performance. It is remarkable for the resulting P-value < 0.05 and the path coefficient value of 0.205, this result supports hypothesis 1. Thus, these results support previous studies which state that the application of an accrual-based accounting system has a positive effect on government financial performance [3], [7], [18]. These results also support an institutional theory which states adjustment to institutions/organizations as a form of shared conception to achieve success [14], [15], [16]. The application of the accrual accounting system is an adjustment and compliance with regulations aimed at obtaining the benefits of accountability and improving the government's financial performance.

Table 5 Indirect effect of PSAA variable on KKP

Description Path	Path Coefficient	P-value	Conclusion
PSAA → PKK → KKP	0.328	< 0.01	Mediation

Based on Table 5, it can be seen that PSAA has a significant direct effect with a p-value < 0.01 on KKP, so it can be concluded that PSAA variables have the potential to be mediated by PKK in indirectly influencing KKP.

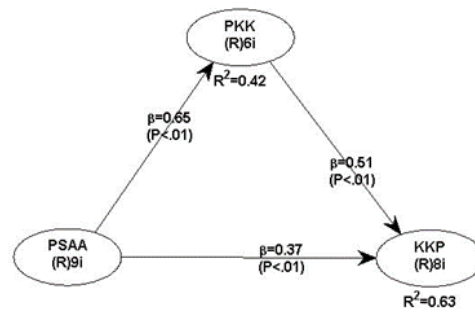


Fig. 1 Research model

4.2. Discussion

Hypothesis 1 states: "The application of the accrual-based accounting system has a positive effect on government financial performance." Based on Figure 1, it can be seen that the variable of the application of the accrual accounting system has a significant positive effect on the government's financial performance with the path coefficient value of 0.37 and the P-value < 0.01 . Thus, these results support the hypothesis; it is concluded that hypothesis 1 is accepted. The findings of this study are also in line with agency theory, where the problem of agency conflict arises from asymmetric information between the principal and the agent where one party has more information than the other party [11]. By implementing an accrual-based accounting system, the government acts as an agent (recipient of the authority to administer state institutions), trying to minimize asymmetric information to the people as principals or those who provide power. Thus, it is proven that accrual-based accounting can improve government financial performance as a result of transparent and accountable state financial management.

Hypothesis 2 states: "The application of the accrual-based accounting system positively affects financial decision-making." Based on the output in Figure 1, the Accrual Accounting System Application variable has a significant positive effect on Financial Decision-making with a path coefficient value of 0.65 and a P-value < 0.01 . Thus, these results support the hypothesis; it is concluded that hypothesis 2 is accepted. This study shows that Financial Decision-making that can improve the government's financial performance should be carried out by referring to the problems faced by the community and taking into account the relevance between the costs incurred and the benefits obtained. Laws and government work plan still guide sound financial decisions for improving financial performance to implement state goals.

Hypothesis 3 states: "Financial decision-making has a positive effect on government financial performance." Based on the output in Figure 4.1, it can be seen that the Financial Decision-making variable has a significant positive effect on Government Financial Performance with the path coefficient value of 0.51 and the P-value < 0.01 . Thus, these results support the hypothesis; it is concluded that hypothesis

3 is accepted. The results of this study are in line with the agency theory argument, where agency conflict originates from the existence of information asymmetry between the agent and the principal. High-quality financial decision-making can mitigate the problem of information asymmetry and increase the transparency of financial reports. Thus, making high-quality financial decisions encourages better financial performance.

5. Conclusion

This study aims to empirically examine the effect of applying an accrual-based accounting system on government financial performance through financial decision-making. The study was conducted on the Head of Service representing each Work Unit within the scope of the Directorate General of Dukcapil, Ministry of Home Affairs of the Republic of Indonesia in the regions. From the 34 province Satkers, there were 357 District/City Population and Civil Registration Service Satkers who became respondents. The data was taken during a pandemic that swept across the country. The results of this study found that the application of an accrual-based accounting system has a direct and indirect effect on the government's financial performance through the financial decision-making variable as mediation. The systemic application of the accrual-based accounting system can provide benefits for increasing financial performance; mainly, budget execution is carried out optimally, proportionally, and according to the targeted time. It should be supported by a computerized system, adequate understanding, and loyalty of employees towards accrual accounting and the involvement of the leadership in its implementation. This study has proven that applying an accrual-based accounting system to the government can provide good benefits in improving government financial performance decisions. These results are consistent with the institutional theory, which states adjustment to institutions/organizations as a form of shared conception to achieve success [14], [15], [16].

5.1. Research Limitations

This study also proves that good quality accounting information is helpful in decision-making for users. This study uses the right respondents in digging up information about how the influence of the application of accrual-based accounting on financial performance. This study assumes that the selection of informants is someone who has authority in accounting and finance at the Regional Population and Civil Registration Office when collecting research data. One other party also has control related to accounting, finance at the Regional Population and Civil Registration Office, namely the Secretary of the Service. However, because regulations related to institutions are still only about to be implemented, the research uses only definitive Head

of Service respondents at the Population and Civil Registration Service. For further investigation, the study can select respondents with the criteria of Population Administration apparatus who have competence and authority related to accounting, finance, and reform so that researchers can obtain quality research results that are more meaningful. And the next respondent who might be used as research for further research is the Head of the State Finance Management Service and the Regional Inspectorate.

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