

THE INFLUENCE OF THE QUALITY OF FINANCIAL REPORTS ON THE PERFORMANCE OF PUBLIC SECTOR ORGANIZATIONS

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Abstract

The purpose of this study was to examine the quality of financial reports based on gender effect on the performance of public sector organizations (non-government) and to test accountability on the performance of public sector organizations (non-government), as well as to examine the moderation of the variables of public accountability. The data used in this study is primary data. The data source is a Public Sector Organization registered with the Ministry of Law and Human Rights of the Republic of Indonesia (<https://ahu.go.id/>). The selection of the Banten region in this research location is because Banten has both medium and large public sector organizations. Most are dominated by public sector organizations whose financial operations must be carried out by accountants and public managers. Statistical analysis in this study uses software Partial Least Square (PLS) version 3. The quality of financial reports prepared by women and men in public sector organizations affects the performance of public sector organizations. Accountability affects the performance of public sector organizations. Accountability can moderate the quality of financial reports on the performance of public sector organizations. The results of the research are used as material to find the best solution or possibility in solving social problems, to analyze social phenomena that occur in society.

Keywords: Quality of Financial Reports, Accountability, Gender, Public Sector Organizations

INTRODUCTION

Stewardship theory is a theory about the relationship between principal and steward (management). Steward behaves in accordance with the interests of the principal. Steward believes that by working to advance the organization's personal needs are met, it will behave in accordance with the interests of public organizations (Davis et al., 1997). Therefore, a steward is motivated to maximize the performance of public organizations.

The performance of public organizations is in the public spotlight (Subedi & Farazmand, 2020). The owner of public sector organizations is the community, so every behavior of public organizations attracts public attention. Public organizations basically run non-profit businesses, namely public organizations that continue to carry out the main goals of the organization but do not demand the possibility of public organizations running a business to survive. (Bryson, 1988).

Public managers act as much as possible to achieve the performance expected by the public (Coglianese et al., 2014). Good public performance shows that public management is working well, so that later public management will get a reward for its good performance (Laub, 1999). Good management performance can be obtained through information presented by public sector organizations. Information presented by public sector organizations in the form of financial reports (Goh, 2012). Financial statements are able to provide the information needed by interested parties to make decisions (Kroll & Proeller, 2013).

Decisions made by stakeholders must be based on reliable information (Zhou et al., 2021). Therefore public accountability is important for public sector organizations. Public accountability reflects the ability of public management to manage public sector organizations (Ramos et al., 2021). In this era of openness, the public pays attention to the accountability of the public sector. This is because public sector organizations manage resources sourced from the public (Alshahrani et al., 2021).

This research is a development of previous research (Tran et al., 2021; Nakmahachalasint & Narktabtee, 2019). Previous research conducted research on the quality of financial reports on the performance of public sector organizations with accountability as a moderating variable. Research data obtained from accountants and public managers. In this study, researchers will examine the quality of financial reports on public sector performance and accountability as moderating variables in public sector organizations in Indonesia, besides that the respondents in this study will be distinguished between men and women. Based on research (Khlif & Achek, 2017) female accountants and managers have higher accuracy than men. Women have a high attitude of responsibility, thus supporting stewardship theory, where public managers will maximize organizational performance. The presence of women in organizations needs to be appreciated. Based on the annual report on European Union (EU)-Indonesia development cooperation, highlighting the impact of women's participation in the economy and noting their important role in sustainable development and economic growth (EU-ASEAN Cooperation, 2019). Equality between women and men is one of the basic values of the EU. The EU and Indonesia share the belief that gender equality should be at the core of our society, and that empowering women promotes social justice, sustainable development, economic growth and peace.

LITERATURE REVIEW

Stewardship Theory

Stewardship Theory (Davis et al., 1997) states that the positive impact on performance is because both the principal (owner) and the steward work to achieve the same goal. The goal is to maximize organizational performance. The assumption that underlies stewardship theory is a humanistic model of humans because of its foundation in sociology and psychology. This

model assumes that individuals are motivated by the fulfillment of higher-order needs. In a principal-steward relationship, a steward places the interests of the principal above his own interests. *Steward* within the organization gives its capabilities to the organization. This is done by the steward solely for the benefit of the owner. Likewise, in public sector organizations, stewards strive according to their abilities and authorities to provide the best service to the public. One of the most important contributions of stewardship theory is that individuals are not entirely motivated or controlled by money (Chrisman, 2019).

Financial statements

Financial reports are the language of business (Martani et al., 2016). This means that the financial statements contain financial information about an entity to parties who need financial information about an entity (Kieso et al., 2019), including information about resources and their allocation. When sector organizations allocate resources, they need quality and reliable accounting information to estimate the impact of their decisions over time in relation to their strategies. To present good performance, financial accounting information must be of high quality that is relevant, reliable, understandable, comparable, timely and verifiable. (Kamarudin et al., 2018; Tambingon et al., 2018; Rahmatika, 2016). The composition of female representatives in top leadership roles can reduce fraud or detect fraud effectively in private companies (Kamarudin et al., 2018). If the highest leadership is occupied by women, the company's performance is going well (Leszczyńska, 2018). Women are careful in determining the steps to be taken (Khabibah & Suryatimur, 2019).

H1 = The quality of financial reports managed by women affects performance

H2 = The quality of financial reports managed by men has an effect on performance

Accountability

Stewardship theory is also related to the New Public Management framework insofar as the leaders of public organizations are responsible for demonstrating that the organization is acting in accordance with its responsibilities. (Jefri, 2018), noting that organizations may have different incentives to their citizens and employees (Christensen & Lægreid, 2020). In this case, accountability is effective if it is able to act to raise awareness of legality (Yasa et al., 2021), limit fraud (Asmara et al., 2020) and corruption (Purnamasari & Kushandajani, 2019), and increase the responsibility of government organizations (Herizal et al., 2020), by increasing understanding when efficiency goals are not always fully attainable and ultimately helping to build trust among stakeholders.

H3 = Accountability affects performance.

RESEARCH METHOD

The scope of research

This research is a quantitative research, where the researcher tested the research hypothesis. Quantitative research is a research method that aims to quantitatively describe phenomena that occur in society (Sudaryono, 2017). With quantitative methods will be obtained the significance of the relationship between the variables studied.

Population and Sample

Population is the whole group of people, events, or things that people want to know about research (Now Uma; Bougie Roger, 2016). The population used in this study are public sector organizations in the Banten region which are registered with the Ministry of Law and Human Rights of the Republic of Indonesia. The reason the researcher chose Public Sector Organization companies in this study is because public sector organizations manage resources that come from the community. This study uses primary data, where the researcher obtains data directly from the source, and the Banten area becomes the research location because of the ease of access to the data sources needed for this research. Most are dominated by public sector organizations whose financial operations must be carried out by accountants and public managers.

The criteria for selecting the sample in this study are proposed as follows:

1. Public Sector Organizations registered with the Ministry of Law and Human Rights of the Republic of Indonesia

The researcher determines these criteria on the basis that every official public sector organization must have a Decree from the Ministry of Law and Human Rights of the Republic of Indonesia (SK Kemenkumham) (Apriansyah, 2018). The Decree of the Ministry of Law and Human Rights is obtained by public sector organizations at the time of establishment or if there are changes in the next period.

2. Public sector organization has been running for at least 3 years

Researchers determine public sector organizations that have been running for at least 3 years on the basis that public sector organizations have published financial reports. Each entity is required to issue financial statements every year (Felicia & Pesudo, 2019).

3. Public sector organizations have public accountants and managers

Components of public organizations that are able to support public sector organizations to produce financial reports are accountants (people who have expertise in the field of accounting). Where the accountant ensures that the financial statements presented are able to provide useful information for users of financial statements and financial statements are presented in accordance with applicable regulations (Prihadi, 2020). In addition, public managers also have an important role in public sector organizations, where public managers play a role in leading, directing and supervising staff (including accountants) acting in accordance with organizational goals. (Neni et al., 2016).

4. Public sector organizations have published financial reports

Financial statements are financial information produced by the entity. The financial performance of public sector organizations can be seen from the financial reports that have been published by public sector organizations.

Data source

Source of data is data used in research. Sources of data in this study consisted of respondents, informants and other data that support this research.

Data collection methods are carried out by:

1. *Research Library*, namely the collection of data derived from library data, which is related to theory.
2. *Field Research*, namely data collection is carried out where data is obtained by means of questionnaires, which is a data collection technique carried out by giving a series of written questions to respondents.

Variable Operation

Operational variables are research elements that tell how to measure a variable, in other words a kind of implementation guide for how to measure a variable (Sugiyono, 2017). Measurement of financial reporting quality with 13 qualitative characteristics of information about financial reporting from the perspective of IPSASB (2014), which consists of two fundamental qualitative characteristics and four enhancing qualitative characteristics. Accountability is measured by the characteristics developed by (Mack & Ryan, 2006), which consists of: eight public accountability items and six financial accountability items. To measure the performance of public organizations, developed by (Verbeeten & Speklé, 2015). Possible answers to questions in this case are categorized on a scale of 5

Table 1. Variable Measurement

No	Variable	Measurement
1	Independent Financial Report Quality IPSASB (2014)	Fundamentals 1. Relevance 2. Faithful Representative Enhancing 1. Understandability 2. Timelines
2	Dependent Public Sector Organization Performance, (Verbeeten & Speklé, 2015)	1. Quantity or amount of work 2. Quality or Accuracy of work 3. Number of Innovations or new ideas by unit 4. Reputation of "Work Excellence" 5. Achievement of the unit's production or service goals 6. Unit Operation Efficiency 7. Personnel Morale
3	Mediation Accountability (Tran et al., 2021)	1. Financial eligibility 2. Obligations to meet short-term obligations 3. Ability to fulfill long-term obligations 4. Ability to stick to budget 5. Goal achievement 6. Comparability 7. Ability to meet the interests of society

8. the organization's ability to perform operations effectively
 9. the organization's ability to perform operations efficiently
 10. Ability to manage resources
 11. Ability to determine the impact of current operations on future generations
 12. Ability to manage public funds
 13. Ability to determine the effect of current operations on future financing
 14. Ability to make representations for funding.
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Data Testing Method

Statistical analysis in this study used software Partial Least Square (PLS) version 3. Because PLS is an application used to analyze data that is able to provide more detailed and clear information.

1. Data Quality Test

In this study, it is necessary to test the quality of the data. This is necessary to ensure that all variables are suitable for use in this study. The questionnaire used in the study must be valid and reliable. The accuracy of the questionnaire depends on the quality of the data used in the test. Testing and measuring data quality shows the consistency and accuracy of the data collected (Ghozali, 2016).

2. Validity test

The validity test is the validity test for the research questionnaire. The research questionnaire is said to be valid if the questionnaire questions are able to describe the object to be measured by the questionnaire. The validity test was carried out by comparing the square root of the average extract (AVE) value of each variable with the correlation between that variable and other variables in a model. The criterion for the validity of the questionnaire is if the AVE value of each variable is 0.50 (Ghozali, 2008).

3. Reliability Test

Reliability test is a test of accuracy or accuracy. Reliability test is used to measure the internal consistency of the questionnaire which is an indicator variable. The reliability test can be accepted if the Composite Reliability test is 0.70 (Ghozali, 2008).

4. Hypothesis Testing Design

Hypothesis testing was conducted to see the effect of the independent variable as a whole on the dependent variable. Provisions for acceptance or rejection of hypothesis testing, namely:

If T-statistic < T-table (1.96) = Rejected,

T statistic > T-table (1.96) = Accepted

Before testing the hypothesis, the sample was first disaggregated by gender, namely public sector organizations led by men and women. The sample is then tested using a predetermined model, namely:

$$Y (\text{FRL}) = \alpha_0 + \alpha_{1\text{PR}} \dots\dots\dots(1)$$

(1) Testing for a sample of women-led public sector organizations.

$$Y (\text{FRG}) = \alpha_0 + \alpha_{1\text{PR}} \dots\dots\dots(2)$$

(2) Testing for a sample of male-led public sector organizations

RESULTS AND DISCUSSION

The population is a public sector organization (non-government) in Banten Province. The population obtained from the Ministry of Law and Human Rights as many as 720. From the pollution obtained samples according to predetermined criteria as many as 180 public sector organizations.

Table 2.Data Quality (Male Sample)

Variable	AVE	Composite Realibility
Financial Report Quality	0.783749	0.955993
Accountability	0.83609	0.972723
Public Sector Organization Performance	0.808566	0.983361

Source: processed data

Based on the data quality test, Table 1 explains that the value of the Average Variance Extracted (AVE) variable is the Quality of Financial Statements, Accountability and Performance of Public Sector Organizations. Each variable obtained an AVE value above 0.7. This shows that each variable has a good validity value from each indicator in the questionnaire used to describe the Quality of Financial Reports, Accountability and Performance of Public Sector Organizations. This latent variable obtained a composite reliability value above 0.9 on the variables of Financial Report Quality, Accountability and Performance of Public Sector Organizations. This shows the high consistency and stability of the tools used. So,

Table 3.Path Coefficient

Path	Original Sample (O)	T Statistics (O/STERR)
Accountability to the Performance of Public Sector Organizations	0.662614	9.303237
Quality of Financial Reports on Accountability	0.966479	68.024677
Quality of Financial Reports on the Performance of Public Sector Organizations	0.322507	4.446562

Source: processed data

The results of data processing using SmartPLS Original Sample indicate that there is an influence of Accountability on the Performance of Public Sector Organizations of 0.662614 which is significant with a T-statistical value higher than T-table ($9.303237 > 1.96$). The fourth hypothesis is that Accountability has an effect on performance. Based on the test results indicate that accountability has a positive and significant effect on the performance of public sector organizations. So that the fourth hypothesis is accepted. The results of the Financial Statement Quality test have an effect on Accountability with an Original Sample of 0.966479 which is significant with a T-statistical value higher than T-table ($68.024677 > 1.96$). The original sample shows that there is an influence of the Quality of Financial Reports on the Performance of Public Sector Organizations of 0, 322507 which is significant with the T-statistic value higher than the T-table value ($4.446562 > 1.96$). The first hypothesis states that the quality of financial statements has an effect on performance. Based on the test results, the first hypothesis is accepted. The third hypothesis states that the quality of financial statements managed by men has an effect on performance. Based on the tests that have been carried out, the third hypothesis is accepted.

Table 4.Data Quality (Female Sample)

Variable	AVE	Composite Realibility
Financial Report Quality	0.765723	0.951427
Accountability	0.846015	0.974644
Public Sector Organization Performance	0.815038	0.984041

Source: processed data

Based on the data quality test, Table 4 explains that the value of the Average Variance Extracted (AVE) variable is the Quality of Financial Statements, Accountability and Performance of Public Sector Organizations. Each variable obtained an AVE value above 0.7. This shows that each variable has a good validity value from each indicator in the questionnaire used to describe the Quality of Financial Reports, Accountability and Performance of Public Sector Organizations. This latent variable obtained a composite reliability value above 0.9 on the variables of Financial Report Quality, Accountability and Performance of Public Sector Organizations. This shows the high consistency and stability of the tool used.

Table 5.Path Coefficient

Path	Original Sample (O)	T Statistics (O/STERR)
Accountability to the Performance of Public Sector Organizations	0.514097	7.010493
Quality of Financial Reports on Accountability	0.961558	75.912894
Quality of Financial Reports on the Performance of Public Sector Organizations	0.475314	6,461078

The results of data processing using SmartPLS Original Sample indicate that there is an influence of Accountability on the Performance of Public Sector Organizations of 0.514097 which is significant with a T-statistical value higher than T-table ($7.010493 > 1.96$). Third Hypothesis is Accountability has an effect on performance. Based on the test results show that accountability has a positive and significant effect on the performance of public sector organizations. So that the fourth hypothesis is accepted. The results of the Financial Statement Quality test have an effect on Accountability with the Original Sample of 0.961558 which is significant with the T-statistical value higher than the T-table ($75.912894 > 1.96$). The original sample shows that there is an effect of the quality of financial statements on the performance of public sector organizations of 0.475314 which is significant with the T-statistic value higher than the T-table value ($6.461078 > 1.96$). The first hypothesis states that the quality of financial statements has an effect on performance. Based on the test results, the first hypothesis is accepted. The second hypothesis states that the quality of financial reports managed by women has an effect on performance. Based on the tests that have been carried out, the second hypothesis is accepted.

Discussion

Hypothesis testing shows that the quality of financial reports managed by both men and women affect the performance of public sector organizations. The results of hypothesis testing in this study support the theory of stewardship (Davis et al., 1997). Stewardship theory states that management or stewards support the interests of the owner (principal). Therefore, the financial statements presented by the management of public sector organizations reflect the actual performance of public sector organizations. The results of this test also support previous research (Tran et al., 2021) that the quality of financial reports on the performance of public sector organizations with accountability as a moderating variable. Financial statements are information presented by public managers, therefore public managers act as much as possible to achieve the performance expected by the public (Coglianese et al., 2014). Based on the test results, the quality of financial reports managed by men affects the performance of public sector organizations, and the quality of financial reports managed by women affect the performance of public sector organizations, these results indicate that both men and women have the same responsibility to produce reports. quality finance (Opstrup & Villadsen, 2015). In addition, both men and women have the right to hold public manager positions (McDougall, 1996) (Feeney & Stritch, 2019).

Hypothesis testing shows that accountability has an effect on the performance of public sector organizations. The results of testing this hypothesis strengthen the Stewardship Theory (Davis et al., 1997) where management or stewards support the interests of the owner (principal). Management has a responsibility to public sector organizations so that they try to give good performance to public sector organizations. Management is accountable to the public because the owners of public sector organizations are the public. The results of this test support previous research (Christensen & Lægveid, 2020) that the leaders of public organizations are responsible for demonstrating that public sector organizations are running according to their vision, mission and goals taking into account that organizations may have different incentives to their citizens and employees. Accountability is an important aspect of managing public sector organizations. Public sector organizations build an image to

stakeholders through public accountability(Sofyani et al., 2020). Accountability in public sector organizations can be achieved through effective and efficient guidance from sector organizations to support the vision, mission and goals of the organization(Syed et al., 2018). Accountability is effective if it is able to act to raise awareness of legality, limit fraud and corruption, and increase the responsibility of public sector organizations(Chowdhury & Shil, 2019). Legal awareness, limiting fraud and corruption, and increasing the responsibilities of public sector organizations are obligations for all elements of public sector organizations regardless of gender(Chowdhury & Shil, 2019).

CONCLUSION

The quality of financial reports in public sector organizations affects the performance of public sector organizations. The quality of financial reports managed by men affects the performance of public sector organizations. The quality of financial reports managed by women affects the performance of public sector organizations. The responsibility for presenting financial statements in public sector organizations can be assigned to both women and men. Accountability affects the performance of public sector organizations. Accountability strengthens the quality of financial reports on the performance of public sector organizations.

The limitation of this research is the time of data collection. Researchers have made a research schedule and data collection was carried out within four weeks. This delay occurred when researchers took data on public managers, managers were not in place because there were activities outside the office. This resulted in data being collected within eight weeks.

Suggestions for further research is to classify respondents in addition to gender, it can also be done based on education level and age. Education level and age of accountants (financial department) and public managers. Because this is related to decision making in public sector organizations.

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