

**THE MEDIATING ROLE OF TRANSPARENCY AND ACCOUNTABILITY
IN THE RELATIONSHIP BETWEEN FINANCIAL REPORT QUALITY AND
PUBLIC AGENCY PERFORMANCE**

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ABSTRACT

As managers of state finances, the performance of public agencies in Indonesia will always be an important discussion in an effort to increase public participation. The performance of public agencies is important to study in order to be evaluated in making public policy. This study aims to determine the relationship between the quality of financial statements and the performance of public agencies mediated by transparency and accountability. This research is a type of correlational quantitative research with data collection techniques using closed questionnaires to employees of the general subdivision of KPP Pratama in the Jakarta area. The test analysis in this study was carried out with the help of SPSS software to test the validity, reliability, and normality of data, and SmartPLS to test the research hypothesis. This study was conducted only at KPP Pratama in the Jakarta area and did not take into account other variables that may be related to the performance of public agencies.

Keywords: *Performance of Public Agency, Financial Reporting Quality, Transparency, Accountability*

1. Introduction

Gaps in good governance, institutions, human resources, infrastructure, income, population growth, and population aging, which together with gaps in economic growth trigger difficulties in making decisions in order to progress, are still experienced by the Association of Southeast Asian Nations (ASEAN) (Chia, 2013). Just like other ASEAN member countries, Indonesia is also still experiencing governance problems, especially in terms of the performance of public agencies related to information disclosure (Nupikso, 2017). Public agencies are state institutions, both executive, legislative, judicial and other institutions with functions and duties to organize the state or non-governmental organizations whose funds come from the State Budget (APBN) and / or Regional Budget (APBD), community and / or foreign donations (President of the Republic of Indonesia, 2008). Public agencies experience improved performance if managers obtain useful information through improved management performance and measurement practices that meet expectations in the public sector (Chau et al., 2021). For this reason, the existence of a new paradigm in the form of good governance is expected to be able to overcome the practices of corruption, collusion and nepotism (KKN) which are seen as developing in the government system (Winaldi, 2020).

The United Nation issued a survey related to the comparison of government performance of various countries through the E-Government Development Index (EGDI) (Publicadministration.un.org, 2022). EGDI serves to provide an overview of government performance through three components, namely human capacity (human capital index, HCI), online service provision (online service index, OSI), and telecommunication connectivity (telecommunication infrastructure index, TII) (Publicadministration.un.org, 2022). The following is the 2022 EGDI data for ASEAN countries:

Table 1.1 EGDI of ASEAN Countries in 2022

Country	EGDI	HCI	OSI	TII
Singapore	0,9133	0,9021	0,9620	0,8758
Thailand	0,7660	0,7879	0,7763	0,7338
Malaysia	0,7740	0,7645	0,7630	0,7945
Philippines	0,6523	0,7629	0,6303	0,5638
Brunei Darussalam	0,7270	0,7567	0,5871	0,8372
Indonesia	0,7160	0,7438	0,7644	0,6397
Vietnam	0,6787	0,6903	0,6484	0,6973
Myanmar	0,4994	0,5829	0,3073	0,6082
Laos	0,3764	0,5468	0,3005	0,2820
Cambodia	0,5056	0,5380	0,4181	0,5605

Source: United Nation E-Government Survey

Based on the information provided in table 1.1, it is known that compared to Singapore, Malaysia, Thailand, and Brunei Darussalam, Indonesia's EGDI in 2022 still has a low value. Furthermore, when viewed from three EGDI components, namely the value of HSI, OCI and TII Indonesia is also low compared to other ASEAN countries. The low EGDI shows that Indonesia's e-government has not been implemented optimally (Wagola et al., 2023). In fact, the application of e-government together with good governance practices can improve the way public agencies work to be more efficient and attract public trust (Jameel et al., 2019). When the public believes in the performance of public agencies, the public will be encouraged to comply with government regulations and increase their investment so as to create economic development (Jameel et al., 2019). Therefore, it is important to have good governance in the public sector in order to be transparent and maximize benefits for the state and society fairly and consistently (Nani & Ali, 2020).

Indonesia is still at a low level regarding transparency and accountability of public bodies (Kisworo & Shauki, 2019). Various levels of government in Indonesia are still characterized by corruption cases (Rakhman & Wijaya, 2019). For this reason, as a characteristic of a democratic country with popular sovereignty that is always echoed, there must be information disclosure to achieve good state governance (Ricky & Rahimallah, 2022). Transparency guarantees in the form of timeliness and accountability, both social, economic and political information must be accessible to all stakeholders (Asri & Ali, 2019). The performance of public bodies can be improved through transparency mechanisms. Increasing transparency and accountability through quality financial reporting will be able to strengthen corruption prevention efforts involving corrupt government officials (Rakhman & Wijaya, 2019).

The results of the Monitoring and Evaluation of Public Information Disclosure on Public Bodies in 2022, the Ministry of Finance of the Republic of Indonesia (Kemenkeu RI) obtained a score of 95.75 and was classified as an informative public body (Komisi Informasi Pusat Republik Indonesia, 2022). However, it is not impossible that the quality of the financial statements of parts of the Ministry of Finance, especially public bodies that manage tax revenues, is good. The Directorate General of Taxes (DGT), as a work unit under the Ministry of Finance, has an important role in ensuring the maintenance of tax revenue as the backbone of the state (Mediakeuangan.kemenkeu.go.id, October 4, 2021). This important role is carried out by DGT in accordance with Presidential Regulation (Perpres) Number 57 of 2020, one of which is in the form of monitoring, evaluation, and reporting in the tax sector (President of the Republic of Indonesia, 2020). The DGT work unit that carries out various tax services to the

public is the Tax Service Office (KPP) (Klikpajak.id, July 14, 2023). As a public body, the Tax Office has the function of presenting tax information as stipulated in Article 59 of the Minister of Finance Regulation Number 206.2/PMK.01/2014 concerning Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxes.

Governments and public bodies have a responsibility to provide resource management information to users, such as taxpayers, donors, lenders and other users (IPSASB, 2013). For this reason, financial reporting from the public sector aims to provide information for accountability and decision making by users (IPSASB, 2013). Financial reporting by the public sector is guided by the conceptual framework issued by the international organization for public financial management or The International Public Sector Accounting Standards Board (IPSASB) (Pham et al., 2022). The public sector in Indonesia and developing countries in the Southeast Asian region, such as Malaysia, Vietnam, and Thailand are now implementing accrual-based accounting (Tran et al., 2020). Government accounting will be more efficient and transparent by applying accrual accounting (Azmi & Mohamed, 2014). The adoption of accrual-based public accounting standards is also in line with the appeal of IPSASB. According to IPSASB, the adoption is considered more comprehensive and accurate so that the quality of financial reporting and public financial management will be better (Djpb.kemenkeu.go.id, January 8, 2019). The quality of the financial statements issued is an illustration of accountability to the public (Setyowati et al., 2016). Factors that influence the quality of government financial reports include compliance with accounting standards, ease of accounting systems and of course the competence of human resources (Mulia, 2018).

This research was studied by applying differences as an element of novelty to the research of Tran et al. (2020) entitled “The role of accountability in determining the relationship between financial reporting quality and the performance of public organizations: Evidence from Vietnam”. This difference can be seen based on the selection of research locations, mediating variables, samples, and theoretical basis of research. First, Indonesia, precisely DKI Jakarta, was chosen as the research location. The choice of location is because Indonesia has problem characteristics that are not much different from the location in previous studies, namely developing countries. Furthermore, this research was conducted in DKI Jakarta because this province is the center of business and government. Second, differences in mediation variables. Tran et al. (2020), used accountability as a mediating variable. Meanwhile, this study's mediating variables consist of transparency and accountability. Third, employees related to the presentation of KPP financial reports were selected as the subject of this study. The subject was chosen because this study examines financial reports in public bodies. This

means that the mechanism for preparing financial statements is an important part of this research. Fourth, New Institutional Economics (NIE) is one of the constructing theories in this research. NIE was chosen because this research analyzes the practice of preparing financial reports on public bodies that involve several disciplines, including economics, organizational theory, anthropology, sociology and law.

The description of the importance of public agency performance based on transparent and accountable financial reporting is the basis for researchers to conduct research on “The Mediating Role of Transparency and Accountability in the Relationship between Financial Report Quality and Public Agency Performance”.

2. Literature Review

2.1 New Public Management

The grand theory in this research is New Public Management (NPM). NPM, coined by Hood (1991), is the concept of a new economic movement for administrative reform in the provision of better public services. According to Verbeeten & Spekle (2015), NPM refers to a set of doctrines, beliefs, and experiences that are collectively codified and serve as reference materials for evaluating and redesigning the sector. NPM is rapidly developing as a paradigm in the public sector in response to demands for quality public services (Hamid, 2022). NPM is also one of the right concepts in public sector management because it is performance-oriented in this case public services, limiting slow and convoluted work procedures (debureaucratization), accountability based on results, breaking the bureaucracy into work units, cutting costs and efficiency, and managing more freely by managers so as to create healthy and directed competition (Indrawati, 2017).

According to Hood (1991), in NPM there are seven principles or doctrinal components including:

- 1) Professional management in the public sector, which means that there are people who are assigned to manage while prioritizing accountability and responsibility.
- 2) There are performance measures and standards, which means that goals, targets, and indicators of success must be quantifiable.
- 3) Emphasis on output control, which means that measurable performance is linked to resource allocation and rewards, and there is centralization of personnel management throughout the bureaucracy.
- 4) Splitting of work units in the public sector, which means that the monolithic management system shifts to units organized around products with decentralized budget operations.
- 5) Bringing about fairer competition in the public sector, which means that using futures contracts and going through public tender procedures.
- 6) Adopting a private sector management style, which means that the existing military management system in the public sector has moved to a more flexible hiring and reward system.

- 7) More disciplined use of resources, which means that there is an emphasis on cutting direct costs, improving workforce discipline, resisting union demands, and minimizing compliance costs for businesses.

NPM was chosen as the underlying theory because it provides a rational basis in the form of economic man, which means that the aggregation of society's interests comes from individual interests (Hamid, 2022). As applied to the private sector, society is positioned as a customer with the government as a catalyst or link in actualizing a policy with market management as an accountability guideline.

2.2 Agency Theory

In this study, the middle theory in the form of Agency Theory is also presented. Agency theory or agency theory is a theory introduced by Jensen & Meckling (1976). Agency theory is a theory that analyzes the relationship between principals and agents. Jensen & Meckling (1976) reveal that there is a delegation of certain tasks and decisions from the principal to another party, namely the agent to complete various demands in the best interests of the principal. Jensen & Meckling (1976) also explained that this agency relationship is binding in carrying out company activities as a form of cooperation between the principal and the agent. Agency theory emphasizes the potential conflicts that occur between principals and agents (Bendickson et al., 2016). However, principals and agents sometimes have different goal achievements, causing agency problems (Bendickson et al., 2016).

Agency problems arise in the principal-agent relationship due to the separation of ownership and control of an interest that generally occurs in corporations (Jensen & Meckling, 1976). Agency problems arise because interested parties try to achieve their desired prosperity (Himawan, 2019). In its implementation, agent actions do not always seek the best interests of the principal (Dewi & Putra, 2016). In public governance, agency problems arise because the government as an agent has more information than the public as the principal. This misalignment of information has the opportunity to abuse power, which ultimately leads to illegal actions (Maria & Halim, 2021).

An increase in illegal acts such as corrupt practices will occur if the government, which has the trust of the public, manages the country without being accompanied by adequate accountability (Masyitoh et al, 2015). Public sector organizations, both agencies and local governments are obliged to fulfill public rights in terms of providing adequate information (Israr & Syofyan, 2022). Therefore, agency theory was chosen in this study because it is able to describe the relationship between the principal, in this case the people, who mandate the management of state money to the government as an agent.

2.3 New Institutional Economics

The second middle theory in this research is New Institutional Economics (NIE) or the concept of new institutional economics. The term NIE was coined by Oliver Williamson to distinguish it from Old Institutional Economics (OIE) which was initiated by Ronald Coase's (1937) analysis in his research entitled "The Nature of the Firm" on transaction costs in economic studies (Coase, 1998). NIE is used to understand the life of social, political and economic institutions through the incorporation of interdisciplinary fields including law, sociology, anthropology, economics, political science and organizational theory (Ismail & Nor,

2011). The assumption in NIE is that each individual has limited abilities and incomplete information so that in the future they face the risk of uncertainty (Komalawati et al., 2023).

According to Williamson (2000) in NIE there are four levels of social analysis including:

- 1) Level 1, describes the existence of social attachment in the form of informal rules such as norms, religion, customs, and traditions, and is characterized by very slow change. Existing institutions have self-protection from foreign values.
- 2) Level 2, describes the existence of formal rules in the institutional environment. This level emphasizes the constitution, laws, and property rights. Level 2 also introduces the legislative, executive, and judicial functions, as well as the government bureaucracy, and the distribution of power.
- 3) Level 3, describes the governance structure. This level emphasizes legal contracts and transaction costs.
- 4) Level 4, describes the allocation of resources and employment opportunities. This level emphasizes continuous marginal analysis of price and output adjustments.

NIE was chosen as one of the focuses of the study because it can be implemented to understand the complexity of policy management and problems that occur in public agencies in Indonesia, as well as structuring rules related to organization, human resources, authority, hierarchical relationships, administration, finance, planning and administrative procedures, and supervision (Jaya, 2012).

2.4 Public Agency Performance

Applied theory in this study is intended to formulate the variables under study. The dependent variable in this study is the performance of public agencies. Public agency performance is defined as the result of public sector activities (Afonso et al., 2005). The performance of public agencies is an outcome and impact, which includes the importance of an agency pursuing predetermined standards, the efficiency of public sector outputs to contribute to policy objectives, and the focus of measurement not only on inputs, but on results and outputs (Worldbank.org, December 30, 2014). Improving good performance in providing public services is a demand faced by the government, along with the growing public awareness to get quality public services (Samsudin, 2021).

2.5 Financial Report Quality

Financial statements are details that contain financial position and transactions arranged in reporting form (Zakaria et al., 2023). Financial reports based on Government Regulation (PP) of the Republic of Indonesia Number 71 of 2010 concerning Government Accounting Standards (SAP) are considered quality when the reports are reliable, relevant, understandable and comparable. In the public sector, the quality of financial reports is influenced by institutional factors such as financial reporting regulations or standards, culture, and investor protection (Rakhman & Wijayana, 2019). Research from Rezaei et al. (2021) reveals that the quality of financial statements not only has a positive effect on accountability, but also on the performance of public agencies. Furthermore, accountability in the relationship between the quality of financial statements and the performance of public agencies encourages data users,

such as managers, to be able to make logical decisions and higher quality disclosures (Rezaei et al., 2021).

Based on the description of the quality of financial statements and its relationship with the performance of public agencies, the first hypothesis of this study can be drawn, namely:

H1 : The quality of financial reports has a positive effect on the performance of KPP Pratama Jakarta.

Public bodies are also encouraged to be transparent in preparing annual reports (Rakhman & Wijayana, 2019). Zubaidah & Nugraeni (2023) stated that transparency has a positive and significant effect on the quality of reports. The results of this study contradict the findings of Nuronyah et al. (2024), which stated that transparency does not have a positive and significant effect on the quality of financial reports. Likewise, research conducted by Fuadah & Setiyawati (2020), which stated that the implementation of transparency does not have a significant effect on the quality of financial reports. The differences in these findings encourage researchers to further examine the effect of transparency on the quality of financial reports.

Based on the description of the quality of financial reports and its relationship to transparency, the second hypothesis of this study can be drawn, namely:

H2 : The quality of financial reports has a positive effect on the transparency of KPP Pratama Jakarta.

Accountability of state administration is a development effort to build good governance and clean government (Zakaria et al., 2023). Tran et al. (2020) stated that users of financial reports will be more accurate in assessing the accountability of public bodies if the financial reporting standards are higher. This is because high-quality accounting information will facilitate monitoring and evaluation of accountability (Tran et al., 2020).

Based on the description of the quality of financial reports and its relationship to accountability, the third hypothesis of this study can be drawn, namely:

H3 : The quality of financial reports has a positive effect on the accountability of KPP Pratama Jakarta.

2.6 Transparency

Transparency is a standard practice in an effort to increase trust from external parties, by providing monitoring and assessment of the performance and working methods of internal parties (Alessandro et al., 2021). From the government's perspective, transparency is defined as a form of disclosure of all its activities by providing relevant information that is complete, timely, and easily accessible to civil society (Da Cruz et al., 2015). Research by Putra et al. (2023) revealed that there is a positive and significant influence of transparency on the performance of public service agencies. This means that the performance of public service agencies will increase if transparency is greater (Putra et al., 2023).

Based on the description of transparency and its relationship to the performance of public agencies, the fourth hypothesis of this study can be drawn, namely:

H4 : Transparency has a positive effect on the performance of KPP
Pratama Jakarta.

2.7 Accountability

Accountability is all forms of manifestation of responsibility for reporting and presenting from the government to the public for the activities it carries out (Taufiqi & Ariani, 2022). Accountability in this case also includes financial accountability of public funds by public agencies which are carried out economically, efficiently, and effectively (Agustiawan & Halim, 2019). NPM and Agency Theory are relevant to understanding accounting mechanisms in the performance of public agencies (Rezaei et al., 2021). Agustiawan & Halim's (2019) research states that financial accountability, performance accountability, and legal accountability have a positive effect on the quantitative and qualitative performance of public sector organizations.

Based on the description of accountability and its relationship to the performance of public agencies, the fifth hypothesis of this study can be drawn, namely:

H5 : Accountability has a positive effect on the performance of KPP
Pratama Jakarta.

Transparency as a mediating variable in the relationship between the quality of financial reports and the performance of public agencies has not been widely studied before. Therefore, this study was conducted as a form of exploratory research.

Based on the description of transparency, in the relationship between the quality of financial reports and the performance of public agencies, the sixth hypothesis of this study can be drawn, namely:

H6 : Transparency will positively mediate the relationship between the
quality of financial reports and the performance of KPP Pratama
Jakarta.

Tran et al. (2020) research revealed that accountability has a high significance on the performance of public agencies, and partially mediates the relationship between the quality of financial reports and the performance of public agencies.

Based on the description of accountability, in the relationship between the quality of financial reports and the performance of public agencies, the seventh hypothesis of this study can be drawn, namely:

H7 : Accountability will positively mediate the relationship between the quality of financial reports and the performance of KPP Pratama Jakarta.

3. Material and Method

This research was conducted on public entities that issue financial reports in the field of Indonesian taxation. Researchers focus on public agency reporting as a unit of research analysis. Researchers determine objects or research subjects with certain characteristics and qualities in the form of a research population (Sugiyono, 2013). The population in this study were employees of the General Subdivision of KPP Pratama Jakarta. The sample of this study was selected using non-probability sampling technique, namely purposive sampling by determining the criteria for research respondents. Respondents who can be included in this research sample are KPP employees who have duties related to financial report management and sufficient knowledge about the performance of related KPPs.

3.1 Design Study

This study uses data collection techniques through distributing questionnaires. The questionnaire used as an instrument of this study is a closed questionnaire consisting of statements or questions whose answers have been determined by the researcher (Kurniawan & Puspitaningtyas, 2016). This research questionnaire was distributed directly or distributed via email. The questionnaire in this study will be tested by distributing it to respondents who have capabilities regarding financial reports at the KPP which is the object of this research.

3.2 Data Analysis

This research uses a quantitative descriptive method to describe certain social events accurately, systematically and actually based on available data and facts. This research uses a quantitative approach to analyze data in the form of numbers statistically. Furthermore, researchers also use correlational research methods to examine the relationship between the dependent variable, namely the performance of public agencies with the independent variable, namely the quality of financial reports moderated by transparency and accountability. This study investigates the level of relationship between variables, not emphasizing whether or not there is an effect of one variable on another.

The first test was conducted to determine the validity and reliability of the research instrument. The validity test uses the Pearson Product Moment formula by calculating the r value of each questionnaire statement. The reliability test uses the Cronbach's Alpha value of the statement items of each variable. Second, the normality test is carried out to determine the normality of the data distribution using the residual histogram, probability plot and Kolmogorov Smirnov test. Validity, reliability, and normality tests were carried out with the help of SPSS software. Then, researchers tested the research hypothesis using the structural equation modeling (SEM) method with the help of Smart Partial Least Square (SmartPLS) software.

In Ginting (2009), it is explained that SEM is a multivariate statistical technique that examines the relationship between variables, both between indicators and constructs and relationships between constructs, in a model. The basic concept of variables in SEM is known as latent variables (exogenous constructs/independent variables and endogenous constructs/dependent variables) and manifest variables (indicators). The main model of SEM is divided into two, namely measurement model and structural model. Measurement model provides an overview of the relationship between latent variable relationships with each indicator. Meanwhile, the structural model describes the relationship between latent variables.

In this study, the analysis equation model formed is as follows:

- 1) The effect of Financial Report Quality (KLK) on Transparency (TP):

$$TP = \beta_0 + \beta_1 KLK + \varepsilon$$

- 2) The Effect of Financial Report Quality (KLK) on Accountability (AK):

$$AK = \beta_0 + \beta_2 KLK + \varepsilon$$

- 3) The direct effect of KLK, TP and AK mediators on the performance of KPP Pratama Jakarta (KJ):

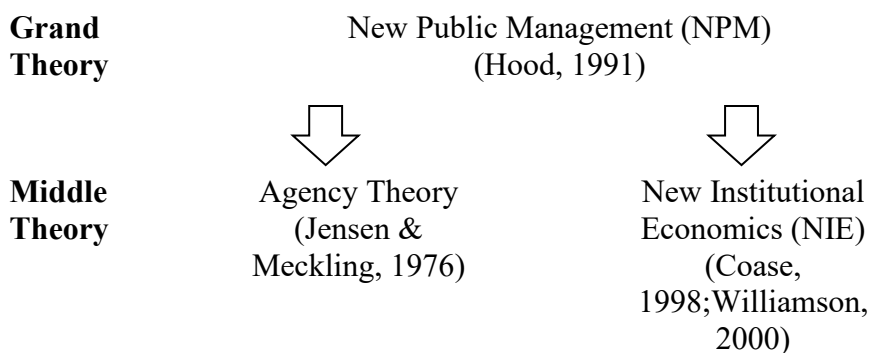
$$KJ = \beta_0 + \beta_3 KLK + \beta_4 TP + \beta_5 AK + \varepsilon$$

Description:

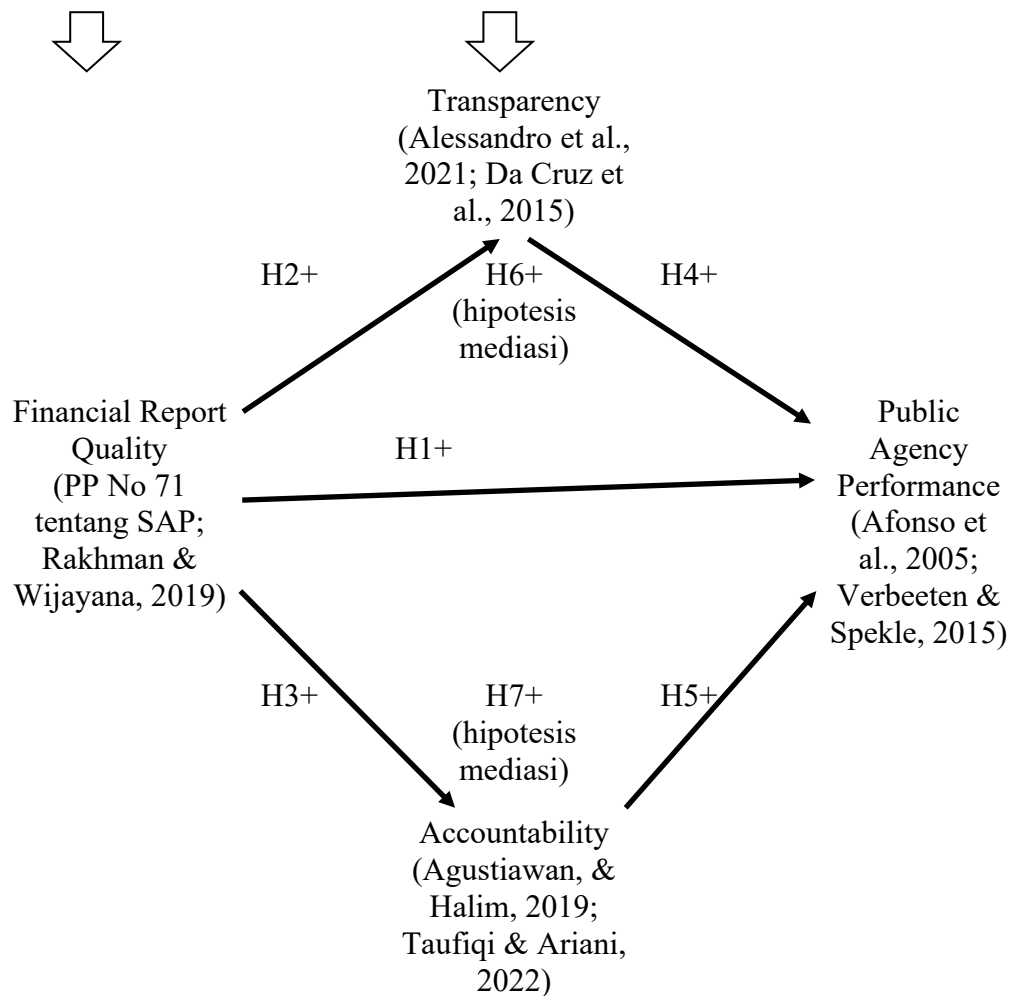
- β_0 = Constant
- β_1 = Regression coefficient for KLK on TP
- β_2 = Regression coefficient for KLK on AK
- $\beta_3, \beta_4, \beta_5$ = Regression coefficient for each variable on KJ
- ε = Error term

This research has the following theoretical or conceptual framework:

Figure 1. Theoretical Framework / Conceptual Framework



Applied Theory



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