

Analysis of the Financial Statements of the Langkat Provincial Government Based on PP No. 8 of 2006

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Abstract. *This study aims to analyze the compliance of the Langkat District Government's financial statements with Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies, and identify challenges in their preparation. The research method used was qualitative with data collection through observation, interviews with three informants, and documentation. The results showed that the financial statements of the Langkat District Government had complied with Government Regulation No. 8 of 2006 which requires transparency, accountability, and compliance with Government Accounting Standards (SAP). Challenges identified include limited understanding of SAP, differences in interpretation of regulations, and limited competent human resources, which have an impact on the quality of financial statements. This research contributes to the field of public sector accounting by highlighting the challenges and compliance in financial reporting at local government institutions.*

Keywords: *Financial Report, Provincial Government, Office of the Regent of Langkat, Government Regulation No. 8 of 2006, Performance of Government Agencies*

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INTRODUCTION

Local governments as managers of public finances must provide accurate, relevant, timely and reliable financial information, so a reliable information system is needed. Financial reports serve as a mechanism for the government to demonstrate accountability for its financial performance to the public. The government must provide financial statements that provide high quality financial information. Government Accounting Standards stipulate that high-quality financial statements have attributes of relevance, reliability, comparability, and understandability (Riyanto, 2022).

In accordance with Government Regulation Number 8 of 2006 concerning Financial and Performance Reporting of Government Agencies, Article 33 paragraph 3 emphasizes that the Inspectorate at the Provincial, District and City levels has the main task of conducting a comprehensive examination of financial and performance reports. The main purpose of this audit is to test and verify the accuracy and reliability of the information to be submitted by the Governor, Regent, or Mayor to the Audit Board (BPK). Through these audits, the Inspectorate plays an important role in ensuring the transparency and accountability of local government financial reporting before the official documents are submitted to the state's highest audit institution (Giam & Rondonuwu, 2022).

The Langkat Provincial Government faces a number of significant challenges in the process of preparing financial reports that comply with official regulations. The main obstacles include limited human resources, lack of training capacity for relevant officials, and the complexity of

applying Government Accounting Standards (SAP). Despite a clear legal framework and guidelines, the implementation of agency financial and performance reporting is still not optimal. The impact of this condition is the potential inaccuracy of financial reports that do not fully describe the actual financial situation. Further consequences are a potentially inappropriate decision-making process and a decrease in the level of public accountability of local governments. These problems reflect the gap between existing regulations and the practical ability to implement them effectively at the local government level.

A study conducted by Sukran and colleagues in 2015 revealed the very positive quality of the financial statements of the Central Sulawesi Provincial Government. The study confirmed that the regional financial statements had met the qualitative criteria according to Government Accounting Standards (SAP), covering four main aspects: relevance, reliability, comparability and interpretability. The credibility of these findings is reinforced by the official record of the Central Sulawesi Representative of the Supreme Audit Agency (BPK), which gave an unqualified opinion (WTP) for six consecutive times. This repeated achievement indicates the consistency of the Central Sulawesi Provincial Government in presenting financial reports that are fully in accordance with applicable regional financial management standards and regulations.

Based on the description above, the importance of conformity of financial statements with applicable regulations is a major highlight in efforts to improve government accountability and transparency. The Provincial Government of the Langkat Regent's Office needs to ensure that the financial statements prepared have met all the provisions stipulated in Government Regulation Number 8 of 2006 concerning Financial and Performance Reporting of Government Agencies. Given this, there is a need to conduct an in-depth analysis to assess the extent to which the financial statements are in accordance with established regulations and to identify obstacles that may be faced in their implementation. Therefore, the researcher is interested in taking the title "Analysis of the Financial Statements of the Langkat Provincial Government Based on PP No. 8 of 2006".

Literature Review and Hypothesis Development

Government Accounting

Government accounting covers the financial management of the state, including planning, execution, and reporting, along with all the resulting implications. Government accounting includes accounting for non-profit entities or institutional accounting, which focuses on documenting and reporting transactions of government units and various non-profit organizations, including mosques, charitable foundations, hospitals, and educational institutions. The purpose of government accounting is to deliver relevant accounting reports on the management of government administration and to assist management in overseeing expenditure through the budget, in accordance with relevant laws and regulations (Tarigan & Nurtanzila, 2013).

Accounting standards serve as a benchmark for the presentation of financial statements addressed to external parties who hold the highest authority in the accounting framework. Accounting standards serve as a valuable framework for those responsible for preparing financial statements, guiding them in identifying important information that must be communicated to external stakeholders. External users of financial statements will understand the information provided if it is presented using criteria or perceptions that are aligned with those understood by the preparers of financial statements (Kuntadi et al., 2023). Government Accounting Standards serve as an important framework and principles for the preparation and presentation of financial statements.

It involves the central government and its various departments, as well as local entities and their respective agencies. SAP serves as a valuable tool for the preparation of financial statements, assisting in the determination of required disclosures to external stakeholders (Yanti et al., 2020).

After the enactment of Government Regulation (PP) No. 71 of 2010, which replaced PP No. 24 of 2005 concerning Government Accounting Standards, it is mandated that all financial reporting entities, which include central and local governments, comply with Accrual-Based Government Accounting Standards (SAP) in their financial reporting (Az-Zahra et al., 2023). As the effectiveness of government operations in a region increases, there is a corresponding increase in the revenue metrics achieved by local governments.

As a result, it is imperative for the public to take a more scrutinizing stance towards the effectiveness of their local government, regarding transparency and accountability within the public sector (Imsar & Saragih, 2023). The introduction explains that Government Accounting Standards (SAP) serve as a framework for the recording, reporting, and careful presentation of financial information in the context of government, which includes the central and local levels. SAP includes principles and standards that government bodies adhere to in order to ensure transparency and accountability in public financial administration.

Financial Report

Based on PP No. 71 of 2010, it is stated that the quality of financial statements is one of the criteria for the requirements of financial accounting reports that must be in accordance with the expectations of users or readers of these reports. The qualitative characteristics of financial statements are normative measures that must be realized in accounting information in order to meet the expected objectives (Chairina & Chairina, 2019). Financial reports are the culmination of an accounting process that functions as a medium for conveying financial data or financial activities of a company to stakeholders (Rizki, 2024). The purpose of preparing financial reports is to provide information to the media regarding the various types and total assets owned by a company, as a source of information regarding the records listed in the financial statements, and as an assessment of management performance in the company for a certain period of time (Syaharman, 2021).

The preparation of financial reports in local governments is a mechanism to ensure accountability to the public regarding regional financial activities and management. The individuals in question include those who provide business resources, including creditors and investors. The annual financial report illustrates management's accountability for the resources entrusted to it, thereby facilitating the achievement of its objectives (Hutapea & Hasibuan, 2022). A good financial report is a report that complies with the specified standards (Riyadi, 2020). However, financial reports cannot cover all the information that users may need to make informed economic decisions, because financial reports mostly articulate the financial impact of various historical events and are not required to include non-financial data (Mustika & Ferdila, 2022).

The information that must be included in the financial statements must be easily understood by readers and users of the report. This suggests that readers of financial statements are expected to understand economic and business operations, as well as accounting principles. However, the complex details that should be included in the financial statements can also be understood by readers or users of financial statements who have a limited understanding of the accounting information system in the report (Kuntadi et al., 2023). Financial reports published by government agencies have been created to include high-quality information.

In accordance with the standards set by the Government Accounting Standards (SAP), high-quality financial statements are characterized by their relevance, reliability, comparability, and clarity. In this regard, the accounting methodology used by government entities is referred to as public accounting (Yahya & Nasution, 2022). The introduction explains that financial statements emerge from an accounting process designed to provide users with relevant, reliable and understandable financial information. This document serves as a mechanism to ensure government or company accountability to stakeholders, such as investors and creditors, in accordance with relevant accounting standards.

METHODS

This research is a descriptive qualitative study, where the data collected are words and images, not numbers. According to Rahmani, qualitative research aims to understand the phenomena experienced by research subjects holistically, including behavior, perceptions, motivations, actions, and so on, which are described through words and language (Rahmani, 2016). Descriptive research is a method to describe phenomena that occur, both natural and human-made phenomena (Sumintak & Idi, 2022). Regarding data collection techniques, Afiyanti explained that this method is a way for researchers to collect data that is abstract but can be used (Afiyanti, 2008). In this study, data collection was conducted through observation, interviews, and documentation. The list of interview questions for each informant is as follows:

Table 1. Interview Questions List

No	Informant	Questions
1	Head of General Affairs Division, Langkat Regency Secretariat	1. How is the financial statement preparation process conducted in Langkat Regency Government? 2. What are the challenges in implementing Government Regulation No. 8 of 2006? 3. How is the internal control system implemented in financial reporting?
2	Acting Head of Public Welfare Division, Langkat Regency Secretariat	1. How is interdepartmental coordination managed in financial reporting? 2. What strategies are employed to enhance the quality of financial statements? 3. How is compliance with Government Regulation No. 8 of 2006 evaluated?
3	Acting Head of Economy and Human Resources Division	1. How is human resource management conducted in financial reporting? 2. What efforts are made to improve the competency of financial staff? 3. How is the oversight of financial reporting implementation maintained?

The main targets of this study were structural officials who were directly involved in the preparation and supervision of financial reports in the Langkat Regent's Office, consisting of three key informants: Head of the General Section of the Langkat District Secretariat, Plt. Head of the Welfare Section of the Langkat Secretariat, and Plt. Head of the Economic and Human Resources Section. For data analysis, the study used the Purnamasari & Afriansyah (2021) model, which includes three stages: data reduction, data presentation, and conclusion drawing. As Hamid & Bashori (2023) stated, data analysis is carried out interactively and continuously until it reaches the point of data saturation, ensuring the depth and comprehensiveness of research findings.

RESULTS AND DISCUSSION

Conformity of the Financial Statements of the Provincial Government of the Office of the Regent of Langkat Based on Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies.

The results showed that the Provincial Government Financial Statements at the Langkat Regent's Office had been prepared with reference to Government Regulation No. 8 of 2006. Every government organization, including the Langkat Regent's Office, has specific functions and objectives that are the basis for preparing its financial statements. To optimize the quality of local government, the aspirations of the community become an important reference in realizing good governance. This requires local governments to prepare transparent and accountable financial statements, considering that users of financial statements need information that is truly useful and reliable. That local government financial reports must meet the qualitative characteristics of

being relevant, reliable, comparable and understandable (Almarâ et al., 2019). This is reflected in the efforts of the Langkat Regent's Office to consistently apply financial reporting standards in accordance with applicable regulations. Based on the results of interviews with Mr. Mahardhika Sastra as Head of the General Section of the Langkat District Secretariat, the financial statements prepared have included important elements such as the Budget Realization Report (LRA), Balance Sheet, and Operational Report (LO).

Implementation of good financial reporting standards is inseparable from the role of competent human resources. As stated by Kuntadi, HR competence in regional financial management includes an understanding of government accounting standards, internal control systems, and related regulations (Kuntadi et al., 2022). This is evidenced by the statement of Mr. Mulyono as Acting Head of the Kestra Section who emphasized the continuous efforts in ensuring the quality of financial reports according to SAP standards. In the perspective of public accountability, Tahir (2020) explained that transparency of financial reports is a form of government accountability to stakeholders. The Langkat Regent's Office has implemented this principle through the integration of various comprehensive financial reporting components, including LRA, Balance Sheet, LO, LPE, and CaLK. Each of these components provides specific information that complements each other to provide a complete picture of the agency's financial condition.

An effective internal control system is a key factor in producing quality financial reports. Good internal control includes the control environment, risk assessment, control activities, information and communication, and monitoring. The Langkat Regent's Office has implemented these elements in the process of preparing its financial statements, as seen from the existence of a tiered review and verification mechanism. The aspect of timeliness in financial reporting is also of particular concern. Jauhari & Hazisma (2021), emphasize that timeliness is one indicator of the quality of financial statements. Although there are still challenges in this regard, the Langkat Regent's Office continues to strive to improve the efficiency of the reporting process through the use of integrated information systems.

The application of Government Accounting Standards (SAP) as a conceptual framework in the preparation of financial statements has had a positive impact. Suryanto explains that SAP provides clear guidelines in the recognition, measurement, and disclosure of government financial transactions (Suryanto, 2019). The implementation of SAP in the Langkat Regent's Office has helped improve the quality and consistency of financial reporting. In the context of regional financial management, Sujarweni emphasizes the importance of the principle of value for money which includes economy, efficiency, and effectiveness (Wiratna Sujarweni, 2018). The Langkat Regent's Office has demonstrated a commitment to this principle through careful budget management and effective supervision of the use of financial resources.

The utilization of information technology in financial management is also a supporting factor. In accordance with the opinion of Romney and Steinbart, an integrated accounting information system can improve the accuracy and efficiency of financial reporting. The Langkat Regent's Office has implemented an information system that supports the financial reporting process, although there is still room for further development. This achievement in financial management has contributed to increased public trust. As stated by Sedarmayanti, accountability and transparency in public financial management are prerequisites for good governance.

The Langkat Regent's Office's dedication to applying these principles has helped build public trust in local governance. These overall findings indicate that the Langkat Regent's Office has demonstrated a strong commitment to the implementation of Government Regulation No. 8/2006. Although there are still some areas that require improvement, the steps that have been taken show a positive direction in the effort to realize effective and accountable regional financial management. This ultimately contributes to the achievement of sustainable regional development goals.

Obstacles to the Preparation of Provincial Government Financial Statements Langkat Regent's Office

Efforts to ensure that an activity has been carried out in accordance with predetermined provisions, standards, plans, or norms are carried out through supervision monitoring to provide insight into the challenges and obstacles faced during the implementation of activities. Furthermore, supervision evaluation is carried out to assess the supervision process methodically, systematically, and purposefully, and based on well-defined objectives (Maulana, 2021). Individuals who do not have adequate expertise in carrying out their duties will face various challenges, causing inefficient use of resources, time, and energi (Andi Kusnadi et al., 2022).

"One of the main obstacles in the preparation of financial reports in the Langkat Regent's Office is the limited understanding of Government Accounting Standards (SAP). Although training has been provided, there are still some staff who find it difficult to apply SAP in daily practice. In addition, differences in interpretation of the rules also often cause inaccuracies in the preparation of reports". (Informant: Mr. Sukhyar Mulyamin).

Lack of skilled human resources is often a serious obstacle in achieving organizational goals, especially in areas that require deep technical and managerial expertise. This limitation can affect operational efficiency, quality of work, and the organization's ability to face challenges and meet expected standards.

"The shortage of skilled human resources in government accounting is also a significant obstacle. The high workload with a limited number of staff makes the process of preparing financial statements more challenging and prone to errors". (Informant: Mr. Sukhyar Mulyamin).

Based on the results of the interviews above, it can be analyzed that there are obstacles in the preparation of government financial reports as follows.

Limited Understanding of Government Accounting Standards (SAP)

One of the main obstacles in the preparation of financial statements in the Office of the Regent of Langkat is the lack of staff understanding of Government Accounting Standards (SAP). Despite training, there are still a number of staff who have difficulty in applying SAP effectively in their daily work. This suggests that the training provided may not have been fully effective or equitable in reaching all staff involved.

Differences in Interpretation of Rules

Another significant barrier is the difference in interpretation of the applicable rules. These differences often lead to inaccuracies in the preparation of financial statements, which can affect the transparency and accountability of local government finances. This lack of uniformity in the understanding of the rules indicates the need for more intensive and consistent guidance to ensure the conformity of financial statements with applicable standards.

Lack of Skilled Human Resources

The shortage of staff skilled in government accounting is also a significant obstacle in the process of preparing financial statements. A high workload with a limited number of staff adds to the level of difficulty, increasing the risk of errors in report preparation. This emphasizes the importance of adding competent human resources and increasing the capacity of existing staff to support efficiency and accuracy in the preparation of financial statements.

Implications for the Quality of Financial Statements

Overall, these barriers had a negative impact on the quality of the financial statements prepared by the Langkat Regent's Office. Limited understanding, differences in interpretation,

and shortages of human resources can reduce the accuracy and credibility of reports, which in turn can interfere with the transparency and accountability of local governments in their financial management.

CONCLUSION

The Langkat District Government has demonstrated a significant commitment in implementing Government Regulation No. 8/2006 on Financial and Performance Reporting of Government Agencies through the presentation of transparent and accountable financial statements in accordance with Government Accounting Standards (SAP). In its implementation practice, the Langkat Regent's Office has successfully integrated various components of the financial statements comprehensively, which include the Budget Realization Report (LRA), Balance Sheet, Operational Report (LO), Statement of Changes in Equity (LPE), and Notes to Financial Statements (CaLK). This effort illustrates the seriousness of local governments in realizing an accountable financial reporting system. Nevertheless, the process of preparing financial statements is not free from a number of substantive challenges. The main obstacles faced include limited in-depth understanding of Government Accounting Standards, variations in the interpretation of complex regulations, and a shortage of human resources with technical government accounting skills. These conditions have the potential to have significant implications for the quality of the financial statements produced.

SUGGESTION

The complexity of these challenges requires a strategic approach in the form of continuous capacity building, improving human resource competencies, and harmonizing understanding of government accounting standards. Thus, efforts to improve the financial reporting system can be carried out in a sustainable and systematic manner.

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