

Research Article

## The Effect of Understanding of Government Accounting Standard, Education, Training and Professionalism on the Performance of the Financial Management Apparatus in the Government Work Unit (Skpa) In Provincial Government of Aceh, Indonesia

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**Article History**

Received: 08.05.2020

Accepted: 29.05.2020

Published: 10.05.2020

**Journal homepage:**

<https://www.easpublisher.com/easjebm>

**Quick Response Code**



**Abstract:** This study aims to determine the effect of understanding government accounting standards, education, training and professionalism on the performance of financial management employees in the Aceh Work Unit within the Government of Aceh. Civil Servants as government apparatus that serves to serve the community as public servants. The level of performance of the financial management apparatus can also affect the progress of a government, especially in providing appropriate and efficient public services. This study used a quantitative descriptive approach by testing the hypothesis of One-Way Anova analysis with SPSS 21. The results of the study indicate that the understanding of government accounting standards, education, training and professionalism together affects the performance of financial management apparatus in the Aceh Work Unit in the Government of Aceh.

**Keywords:** government accounting standards, education training, professionalism, the performance.

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### INTRODUCTION

Government agencies are organizations which are groups of people chosen specifically to carry out the duties of the state as a form of service to the public. The objectives of government agencies can be achieved if they are able to process, mobilize and use their human resources effectively and efficiently. The level of performance of the financial management apparatus can also affect the progress of a government, especially in providing appropriate and efficient public services. The performance of the regional financial apparatus can be said to be good if the region is able to manage its regional finances properly so as to provide welfare to its people and the performance of the regional financial management apparatus that both can be demonstrated by the agency if all offices, offices and local government bodies carry out good regional financial management. The performance of the financial apparatus must be carried out in an orderly manner in accordance with statutory regulations, efficient, effective, transparent and responsible by taking into account the principles of compliance and compliance (Safwan, Nadirsyah and Syukri, 2014).

The phenomenon of the performance of the financial management apparatus in regional financial reporting, the non-compliance of the financial management apparatus with the laws and regulations and related to the internal control system, particularly in the Aceh Work Unit within the Government of Aceh is something interesting to study further. Based on the BPK-RI LHP (Audit Board of the Republic of Indonesia) of LKPA (Aceh Government Financial Report) 2017 TA (Budget Year) Number 3.A / LHP / XVIII.BAC / 05/2018 dated May 21, 2018 obtained WTP opinion (Fair Without Exception), but in the BPK-RI LHP Number 3.C / LHP / XVIII.BAC / 05/2018 dated May 21, 2018 on compliance with laws and regulations in the framework of the 2017 TA LKPA audit, the BPK still finds the existence non-compliance, fraud and non-compliance include: 1) There are registered civil servants who receive salaries at two local governments, namely the Aceh Government Transportation Agency and the Pidie District Government Health Office; This condition occurred because the Aceh Transportation Agency's PPK continued to make amendments even though the person concerned had resigned, and the Spending Treasurer did not report the money in the cash closure register as of December 31 from 2015 to 2017. Disamping itu

Kepala SKPA tidak optimal dalam memantau status PNS atau CPNS. 2) The overpayment of four work packages at the Marine and Fisheries Service is Rp.584,238,489.87.- and six work packages at the PUPR Service are 827,538,801.49.- This is because each Head of SKPA as the budget user it has not been optimal in carrying out its supervisory and controlling functions in the work units it dreams of and the PPK which is not careful in supervising the implementation of the work for which it is responsible. 3) Guarantees of implementation of termination of contracts on three work packages worth Rp. 1,957,832.200.00.- has not been cashed yet. This condition occurs because the Budget User is not optimal in carrying out supervision and control of activities under his authority. Furthermore, in the Framework for Examination of the 2017 Government Financial Report of the 2017 Fiscal Year of the Internal Control System based on the Audit Report of the Republic of Indonesia (BPK) Republic of Aceh Number : 3.B / LHP / XVIII.BAC / 05/2018 On May 21, 2018, the BPK found that the performance of the financial management apparatus was still inadequate, this was seen from the findings of BPK's audit results on the internal control system, among others: 1) The administration of cash and other cash in the Treasurer The issuance of the SKPA has not been orderly, this is because the Head of the SKPA has not optimally implemented the cash control in the work unit he leads, 2) The administration of the RSUZA BLUD debt has not been sufficient, it is caused by the Expenditures Treasurer has not carried out expenditure monitoring , specifically adequate debt repayment. 3) The administration of SKPA inventories is not yet fully adequate, this condition occurs because the Head of SKPA has not been optimal in carrying out supervision and management of the inventory for which he is responsible; 4) The management of BOS funds sourced from non-physical DAK at the Aceh Education Office is not yet fully in accordance with the provisions. This condition is caused by the BOS Management Team (PA, PPK and Treasurer of Expenditure) that has not been optimal in carrying out its duties and responsibilities and has not fully followed the technical guidelines for managing BOS funds that apply in the current year. This is also due to the limited human resources who have the ability to manage these funds.

Based on this description, researchers conducted research on the Effects of Understanding of Government Accounting Standards, Education, Training and Professionalism on the Performance of the Financial Management Apparatus in the Aceh Work Unit within the Government of Aceh. This study aims to determine the effect of Understanding of Government Accounting Standards, education, training and professionalism on the performance of the financial management apparatus in the Aceh Work Unit within the Government of Aceh. This paper is followed by a literature review related to the theory and previous research that forms the basis, a discussion of the

findings presented in the second part. The research method used is discussed in the third section and followed by the fourth section which explains the findings and discussion. The conclusion becomes the last part in this writing.

## LITERATURE REVIEW

### Performance of Financial Management Apparatus

Performance is the result of quality and quantity of work achieved by an employee in carrying out their duties with the responsibilities given to him. According to Stoner (in Kholiq, 2014) performance (performance) is the quantity and quality of work completed by individuals, groups or organizations. In the public sector specifically the government sector performance can be interpreted as an achievement achieved by government employees or government agencies in carrying out services to the public in a period. Meanwhile, Hasibuan (2007: 23) stated the notion of performance is essentially a work that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities in order to achieve organizational goals legally, not violating the law and in accordance with morals and ethics. The same thing also expressed by Prawirosentono (2008: 120) states that performance or performance is the work that can be achieved by a person or group of people in an organization, in accordance with their respective responsibilities and authority in an effort to achieve organizational goals.

### Understanding of Government Accounting Standards (GAS)

Government Accounting Standards (GAS) are accounting principles applied in preparing and presenting government financial reports. Government Accounting Standards are set by the government through Government Regulation No. 71 of 2010 is one of the government's efforts in meeting the various needs that arise in financial accounting reporting both central and local governments (Nordiawan, 2008: 120). According to Mustofa (2006) accrual-based accounting means an accounting business in which economic transactions and events others are recognized and recorded in the accounting records and reported in the period of the financial statements at the time of the transaction, not when cash or cash equivalents are received or paid. This accrual basis provides an accurate estimate of the effect of government policies on the macro economy, in addition the accrual basis also provides the most comprehensive information because all resource flows are recorded, including internal transactions, in-kind transactions and other economic flows. The elements of accrual-based accounting are assets, liabilities, equity, income and costs (Muchsini, 2010).

### **Education**

Sikula in Hardjanto (2012: 69) states that education is everything related to the improvement of general knowledge and understanding of the environment of human life as a whole and the process of developing knowledge, skills, skills, thoughts, character and character. The Language Center of the Ministry of National Education (2002: 263) defines education as a process of changing the attitudes and behavior of a person or group of people in an effort to mature teaching, training, processes, ways and actions of educating. Financial management apparatus education is needed by every organization to increase its work capacity considering that science and technology continue to develop which have an influence on the method or way of working and the tools or facilities needed (Nawawi and Martini, 1990: 146). This shows the role of education in preparing the competencies of financial management apparatus is very important, because through education, financial management apparatuses can improve their abilities, knowledge and skills in order to carry out their duties and responsibilities as part of financial management.

### **Training**

According to Mangkunegara (2000: 43), training is a short-term educational process that uses systematic and organized procedures, non-managerial employees learn technical knowledge and skills within limited objectives. According to Cushway (2002: 114) training is the process of teaching expertise and providing necessary knowledge, and attitudes so that they can carry out their responsibilities in accordance with standards. Training conducted for new employees is intended to recognize and master their work, while for old employees is to improve work results both now and in the future and increase employee productivity (Wulandari, 2014: 2). According to Mathis and Jackson (2006: 103), training is a process where people get the capability or ability to help achieve organizational goals. According to Government Regulation No.101 of 2000 concerning Education and Training of Civil Servants in article 1 paragraph 1, said Education and Training for Civil Servants positions, hereinafter referred to as training, is a process of organizing teaching and learning in order to improve the ability of Civil Servants.

### **Professionalism**

The word profession comes from the Latin "professos" which means religious oaths or promises. From this meaning developed into professionalism, which is the standard of behavior and behavior applied by professionals in carrying out their profession. Professionalism is demanded to have high technical ability, character, ethics and mental attitude oriented to the desire to do or produce the best. Furthermore Christian (2010, 271) "professionalism as an attitude of behavior in a particular professional profession, besides having expertise and technical skills, must have the

sincerity and thoroughness of work, pursue the satisfaction of others, dare to bear the risk, perseverance and determination, integrity height, consequences and unity of thoughts, words and deeds".

## **RESEARCH METHOD**

This research is a hypothesis testing which aims to explain the relationship that has cause and effect between variables. This study aims to determine the relationship between variables in a hypothesis test, which is to determine the effect of understanding Government Accounting Standards, education, training and professionalism on the performance of financial management apparatus in the Aceh Work Unit within the Government of Aceh. The population in this study is the Work Unit apparatus The Aceh apparatuses that play a role in the financial management of the Government of Aceh are Budget Users (PA), Financial Administration Officers (PPK) and the Treasurer of Expenditures in 47 out of 50 Aceh Apparatus Work Units within the Government of Aceh, thus the number of elements of the population is 141 people.

The instrument used to determine the effect of understanding government accounting standards, education, training and professionalism on the performance of the financial management apparatus using a questionnaire in accordance with the variable indicators in research Juraida (2016), Mustaruddin (2017), Suryani (2016) and Itawari research (2017) which was later modified. The measurement scale uses the four Likert scale (1 = strongly disagree, 2 = disagree, 3 = agree, 4 = strongly agree). Hypothesis testing uses One-Way Anova analysis with SPSS 21.

## **FINDINGS AND DISCUSSION**

### **The Simultaneous Effect of GAP Understanding, Education, Training and Professionalism on the Performance of Financial Management Apparatus.**

The results of the research for the first hypothesis indicate that there is an effect of GAS's understanding, education, training and professionalism together on the performance of the financial management apparatus. This influence can also be seen from the value of the coefficient of determination ( $R^2$ ) which is 0.32. This value means that the performance of financial management apparatus is influenced by the understanding of SAP, education, training and professionalism by 32% while 68% is affect by other variables not included in this study.

### **The Effect of GAS Understanding on the Performance of Financial Management Apparatus**

The results showed that GAS's understanding affected the performance of the financial management apparatus. The regression coefficient ( $\beta_1$ ) of 0.18 indicates that each increase in GAS understanding by 1 unit interval will be followed by an increase in the performance of the financial management apparatus by 18% of the interval scale unit. A positive relationship is

obtained between the understanding of GAS and the performance of the financial management apparatus, meaning that an effective understanding of GAS will improve the performance of the financial management apparatus.

### **The Effect of Education on the Performance of Financial Management Apparatus.**

The results showed that education has an effect on the performance of financial management apparatus. The regression coefficient ( $\beta_2$ ) for education of 0.11 indicates that each increase in education by 1 unit of the interval scale will be followed by an increase in the performance of the financial management apparatus by 11% of the interval scale unit. The relationship obtained between education with the performance of the financial management apparatus is positive, meaning that if education increases, the performance of the financial management apparatus will also increase.

### **The Effect of Training on the Performance of Financial Management Apparatus**

The results showed that the training has an effect on the performance of the financial management apparatus. The regression coefficient ( $\beta_3$ ) for training of 0.17 indicates that each increase in training by 1 unit of the interval scale will be followed by an increase in the performance of the financial management apparatus by 17% of the interval scale unit. The relationship obtained between training with the performance of the financial management apparatus is positive, meaning that if the training increases, the performance of the financial management apparatus will also increase.

### **The Effect of Professionalism on the Performance of Financial Management Apparatus**

The results showed that professionalism affects the performance of the financial management apparatus. The regression coefficient ( $\beta_4$ ) for professionalism of 0.19 indicates that each increase in professionalism of 1 unit of the interval scale will be followed by an increase in the performance of the financial management apparatus by 19% of the interval scale unit. The relationship obtained between professionalism and the performance of the financial management apparatus is positive, meaning that if professionalism increases, the performance of the financial management apparatus will also increase.

## **CONCLUSIONS AND RESEARCH LIMITATIONS**

A comprehensive understanding of Government Accounting Standards (GAS), education, training and professionalism affect the performance of the financial management apparatus at the Aceh Work Unit (AWU) in the Government of Aceh both simultaneously and partially.

In this study there are several limitations, namely: 1) This study only uses the variable understanding of Government Accounting Standards (GAS), education, training, and professionalism as factors that affect the performance of financial management apparatus. The influence of these variables is 32%, but there are 68% affect by other variables, 2) The conclusions drawn are only based on primary data collected through questionnaires, so that it can cause misperceptions if respondents' answers differ from actual conditions.

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