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THE EFFECT OF UNDERSTANDING REGIONAL FINANCIAL ACCOUNTING SYSTEMS, REGIONAL FINANCIAL MANAGEMENT AND ACCOUNTABILITY ON OPD PERFORMANCE WITH SUPERVISION AS MODERATING VARIABLES IN

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ABSTRACT
The changes that have taken place since the beginning of the 1998 reform have brought changes to national development, including the performance of the regional organization (OPD) with supervision as a moderating variable in the provincial Government of North Sumatra. Population of this research is the Budget User Authority, the Technical Activities Executive Officer, Financial administration officer across the regional working units. The sampling technique used is the saturated sampling technique. The number of OPD is The hypotheses were analyzed using the Structural Equation Model (SEM) method with the help of SmartPLS 3.0 software. The results of this study were the understanding of the regional financial accounting systems,regional property management, accountability influence the Regional Working Unit Performance simultaneously. Supervision has no positive effect and does not significantly moderate the influence of Regional Financial Management on Performance OPD the Provincial Government of North Sumatra

Keyword: *understanding of the financial accounting system, financial management area, accountability, Supervision, performance on OPD.*

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INTRODUCTION

As time goes by, the community is increasingly aware of the importance of a change for improvement in the regional financial system. The changes that have taken place since the beginning of the 1998 reformation have provided changes to national development as regulated in Law Number 23 of 2014 concerning Regional Government which states that there is a need for changes to a better direction regarding the perspective of financial management in Indonesia. area. With autonomy, regions are required to look for alternative sources of development financing without reducing the hope that there will still be assistance and sharing from the Central Government and use public funds in accordance with the priorities and aspirations of the community (Mardiasmo & MBA, 2002).

Regional autonomy is part of democracy in creating an accounting system in the regions. However, it must be adjusted to the authority of the central and regional governments, including the financial authority to make economic, social, political and cultural decisions. Accurate accounting information is needed in the form of financial reports of the Regional Work Units (SKPD) (Fuadah et al., 2020). A change in perspective in regional financial management must be followed by changes in procedures and management within an institution. Management reform in government can be seen from the understanding of the accounting system

Before describing the meaning and function of the Regional Financial Accounting System (SAKD), there are several aspects that influence it, including the general concept that accounting has dimensions on the function of providing quantitative information in the financial system. So the first factor that forms the basis for understanding is referred to the government's concept of financial management in the regions. According to (Halim & Kusufi, 2012) that regional financial accounting can be defined as "a process of identifying, measuring, and reporting economic (financial) transactions from an area (province, district, city) which is used as information in making economic decisions by parties requiring". The results of the reported financial information are intended for decision making by related parties. The statement would like to explain that regional financial accounting is a method or method used to record the results of transactions that occur within a period of time in a government agency at the center or in the region.

There are several factors that can affect the performance of SKPD in a region. According to Saadouli's (2020) research in Oman revealed that the factors that influence the performance of the Government are the development of technology, leadership and organizational structure. According to (Annisa et al., 2017), performance in local government is influenced by regional financial accounting systems, regional financial management and good governance. According to (Jeriansyah & Mappanyukki, 2020), the performance of local governments can be influenced by the accountability and transparency of regional financial management.

The results of Nasution's research (2018) show that local financial management and accountability have a positive effect on local government performance, while transparency has a negative effect. According to (Priono et al., 2019) competence, internal control affects public performance but local financial management has no effect on local government performance.

From the results of previous studies, there are several studies that do not support each other. The results of the research by (Auditya & Husaini, 2013) state that the accountability of financial management and transparency of regional financial management have a positive effect on the performance of local governments. Research conducted by Setiyawan (2016) shows that public accountability, public transparency, supervision and management of regional finances have a positive effect on performance in SKPD.

An adequate regional financial accounting system can not only provide assistance in verifying transactions so that funds can be traced according to their objectives, as well as checking the authority, efficiency, and validity of learning funds, but the regional financial accounting system can also support the achievement of performance, good governance assessment can be seen from the achievement of government performance itself, measurement of performance achievement is very important to assess the accountability of organizations and managers in producing better public services (Saerang et al., 2019).

According to (Hidayat, 2015) Regional financial management must be transparent, starting from the planning, preparation, and implementation of regional budgets. In addition, accountability in public accountability is also needed, in the sense that the budgeting process starting from planning, preparation, and implementation must actually be reported and accounted for to the DPRD and the community. Then, value for money which means the application of three principles in the budgeting process, namely economy, efficiency and effectiveness. In line with the implementation of Regional Autonomy, a good regional management system is needed in order to manage funds with a decentralized system in a transparent, efficient, effective and accountable manner to the wider community. To realize this, a smart thinking is needed through accounting system innovation. (Bastian, 2019).

In realizing good governance, the government carries out good reforms in the management of state finances. With the regional financial management based on the financial accounting system. In practice, there is no guarantee that there are irregularities in the use of the financial accounting system, so supervision is needed to minimize fraud. Therefore, the government needs to have an accounting system that not only functions as a means of controlling financial transactions, but the financial accounting system should support achievement. Because the assessment of good governance can be seen from the achievement of the performance of the government itself. In order for accounting to be used as a tool in controlling the wheels of government, accounting must be adequately understood by providers of financial information (Sukmana and Anggarsari, 2009).

In accordance with the Presidential Regulation of the Republic of Indonesia Number 29 of 2014 concerning the Performance Accountability System of Government Agencies, the Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform Number 53 of 2014 concerning Technical Instructions for Performance Agreements and Procedures for Reviewing the Performance Reports of Government Agencies, states that each performance accountability entity is obliged to compiling and presenting performance reports achieved based on the use of the allocated budget. According to the governor's regulation no. 6 of 2016 states that to find out the extent to which government agencies in the North Sumatra Provincial Government implement the Government Agency Performance Accountability System (SAKIP), as well as to encourage an increase in the performance of government agencies, it is necessary to carry out an evaluation of the implementation of SAKIP.

In running the wheels of government, supervision is needed to see how well the performance is carried out in an SKPD. In public sector organizations, state financial supervision aims to observe what actually happened and compare it with what should have happened. If it turns out that there are deviations or obstacles, it is hoped that they can be immediately identified, so that corrective action can also be taken immediately. Through this corrective action, the implementation of the activity concerned is expected to still be able to achieve its goals optimally (Halidayati, 2014). Supervision of regional financial management is carried out in stages, the first starting from the direct supervisor (head of the SKPD) who carries out inherent supervision of the performance of each personnel/staff in accordance with their respective duties in managing regional finances. The second supervision is carried out by the internal supervisor of the Inspectorate and the Financial and Development Supervisory Agency (BPKP) and the external supervisor of the Supreme Audit Agency (BPK), and the third supervision is carried out by the legislative body (DPRD) in the capacity that carries out the function of controlling the performance of local governments (Suharyono, 2019).

In accordance with Government Regulation Number 18 of 2016 concerning Regional Apparatuses and there is a Perwal of Medan City Number 40 of 2017 regarding changes to the Perwal of Medan City Number 1 of 2017 concerning the position, organizational structure, duties and functions and working procedures of regional apparatus there is a change in designations or terms, such as Regional Apparatus Work Units (SKPD) turning into Regional Apparatus Organizations (OPD). As for the regulations that have been set, it is hoped that OPD will have good Human Resources (HR) capacity with good performance in financial management and accountability.

The phenomenon that occurs based on the Medan City Government Performance Report is that the performance reported in the 2015 Performance Report is not yet fully focused on outcomes, where of the 24 targets that have been set, 9 targets have the achievement of performance indicators reaching 100% or more and an average The average achievement value of the performance indicators for each target is 101.57%, with the highest score of 287.93% being the target of "Increasing peace and public order" while the lowest value of 42.84% is the target of "Improving administrative services and staffing quality".

With the lowest value of 42.84%, which is the target of "Improving administrative services and the quality of staffing" the author believes there is a relationship between understanding of the regional financial accounting system on service improvement and the quality of staffing. North Sumatra Province is one of the provinces that is in the public spotlight in the implementation of government activities. Researchers want to know how much understanding of employees' accounting, managing finances, and the level of accountability and supervision in the performance of OPD. Based on this phenomenon, the researchers were motivated to examine "The Influence of Understanding Accounting Systems, Regional Financial Management, Accountability on OPD Performance with supervision as a moderating variable in North Sumatra Province".

METHOD

The design of this study is a causal study to see the relationship between several variables that are not certain. Umar (2008) states that causal design is useful for analyzing how a variable affects other variables and is also useful in experimental research, where the independent variable is treated in a controlled manner by the researcher to see its impact on the dependent variable directly.

The population is a generalization area consisting of subjects/objects that have certain quantities and characteristics that are determined by researchers to be studied and then conclusions are drawn (Sugiono, 2012). The population in this study were 3 officials, namely Budget Users (Budget User Power), Technical Implementation Officers (PPTK) and Financial Administration Officers in all OPDs of the North Sumatra Provincial Government.

The sample is a part or subgroup of the population under study. This research uses research sampling method that is using the total sample method. The sampling technique used is the saturated sampling technique. Saturated sampling is a sampling technique that does not require a selection procedure in advance, but uses personal assessment from research (Sugiyono, 2014). The number of OPD is 49 so that the population is 147 people and all of them are used as samples.

RESULTS AND DISCUSSION

A. Descriptive Data

The number of questionnaires distributed to respondents was 147 questionnaires and was carried out in one stage. Then according to the specified time, the questionnaire was picked up again. Of the 147 questionnaires sent/distributed, 120 were returned. The number of samples of 120 is considered sufficient to represent the population of 147, because the number of samples is greater than 50%, the sample is quite representative because the nature of the population is said to be almost homogeneous as can be seen in table 5.

Table 5. Distribution of Questionnaires

No	Information	agency	spread	Return	Not Return
1	Secretary Area	9	27	3	24
2	DPRD Secretary	1	3	3	-
3	Inspectorate	1	3	3	-
4	Body Area	9	2	24	3
5	local agencies	29	87	87	-
	Amount	**49**	**147**	**120**	**27**

B. Research Characteristics

Based on the research data that has been collected, data on the demographics of the research respondents were obtained, which consisted of: (1) education level, (2) gender, (3) respondent's age.

1. Respondents Based on Respondent Level

Characteristics of research according to the education level of respondents in the study in North Sumatra Province, which generally have the last education of S-1, namely 84 people where the percentage is 70%. The education level of respondents in this study is mostly S1 education which means the level of education is good, for S education -2 there are 19 people or 15.83% and S-3 education is 3 people, which is 2.50% of the 120 respondents. A detailed description of the level of education can be seen in table 5.

Table 5. Education Level of Respondents

Education	Frequency	Percentage (%)
SENIOR HIGH SCHOOL	0	0.00
Diploma	14	11.67
S1	84	70.00
S2	19	15.83
S3	3	2.50

Total	120	100

2. **Respondents Based on Gender Level**

The characteristics of the study according to the gender level of the respondents in the study in North Sumatra Province, where in general women who filled out the questionnaire were 66 people or a percentage of 55% and male sex was 54 people or 45%. A detailed description of gender can be seen in table 5.

Table 5. Gender of Respondents

Type Sex	Frequency	Percentage (%)
Man	54	45.00
Woman	66	55.00
Total	120	100

3. **Respondents Based on Respondent's Age Level**

Characteristics of the study according to the age of the respondents in the study in North Sumatra Province, which generally have an age of 30-50 years as many as 75 people (62.50%), having an age of more than 50 years as many as 33 people (27.50%), age less than 30 years as many as 12 people (10%) of the 120 respondents.

Table 5.4 Age of Respondents

Age	Frequency	Percentage (%)
< 30 years	12	10.00
30-50 Years	75	62.50
> 50 years	33	27.50
Total	120	100

C. Descriptive statistics

Descriptive statistics are used to provide an overview of the research variables that show the maximum value, minimum value, average value and standard deviation of each variable in this study. Descriptive statistics obtained from answers to returned questionnaires regarding research variables are presented in Table 5.5. . the following.

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Table 5. Descriptive Statistics

Variable	minimum	Maximum	mean	Standard Deviation

Understanding SAKD (X1)	1.37	5	3.63	0.98
ManagementFinance Area (X2)	1.43	5	3.70	0.82
Accountability (X3)	1.2	5	3.65	0.89
Performance SKPD (Y)	1.67	8.5	3.87	1.30
Supervision(Z)	1.33	5	3.46	1.12

The indicator value is the average value of the scores of questions that have been asked to respondents, based on table 4.1, the minimum value of Understanding Regional Financial Accounting Systems is 1.37, while the maximum value of Understanding Regional Financial Accounting Systems is 5. Average Understanding of Accounting Systems Regional Finance is 3.63, with a standard deviation of 0.98. It is known that the minimum value of Regional Financial Management is 1.42, while the maximum value of Regional Financial Management is 5. The average value of Regional Financial Management is 3.70, with a standard deviation of 0.82. It is known that the minimum value of Accountability is 1.20, while the maximum value of Accountability is 5. Average Accountability is 3.65 with a standard deviation of 0.89. It is known that the minimum value of SKPD Performance is 1.67, while the maximum value of SKPD Performance is 8.50. The average performance of SKPD is 3.87, with a standard deviation of 1.30. It is known that the minimum value of Supervision is 1.33, while the maximum value of Supervision is 5. The average value of Supervision is 3.46, with a standard deviation of 1.12.

D. Results of Data Test Instruments

1. Measurement Test (Outer Model)

An indicator is declared valid if it has a loading factor above 0.5 for the intended construct and each construct (latent variable) has at least 3 valid measuring indicators. The SmartPLS output for the loading factor gives the following results :

Table 5. Validity Testing based on Loading Factor

	X1	X2	X3	Y	Z
X1.1	0.795				
X1.2	0.799				
X1.3	0.784				
X1.4	0.801				
X1.5	0.762				
X1.6	0.805				
X1.7	0,800				
X1.8	0,809				

X2.1	0,809			
X2.2	0,759			
X2.3	0,731			
X2.4	0,770			
X2.5	0,724			
X2.6	0,776			
X2.7	0,711			
X3.1		0.767		
X3.2		0,780		
X3.3		0,811		
X3.4		0.762		
X3.5		0,777		
Y1			0,850	
Y2			0,851	
Y3			0.862	
Y4			0.904	
Y5			0.845	
Y6			0.904	
Z1				0.849
Z2				0.834
Z3				0.827
Z4				0.786
Z5				0.907
Z6				0.827
Z7				0.866
Z8				0.857
Z9				0.918

Source: Results of data processing with SmartPLS 3.0

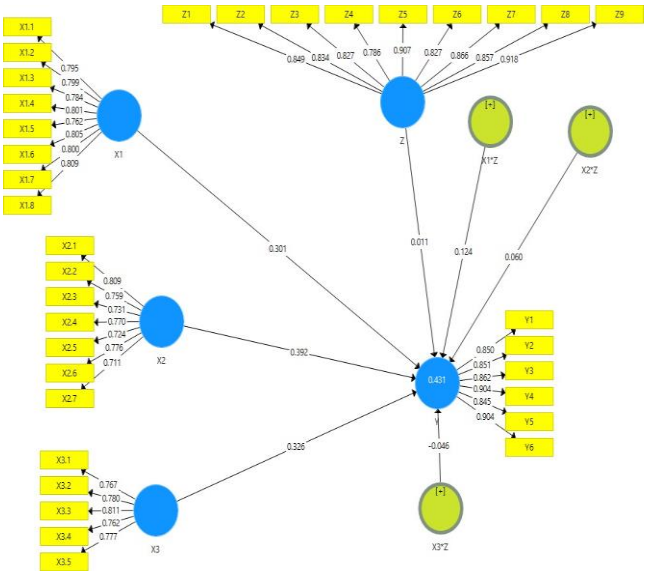


Figure 5. Loading Factor . Value
Source: Results of data processing with SmartPLS 3.0

Based on the testing of the validity of loading factors in Table 5.6 and Figure 5.1, it is known that all loading values are > 0.7, which means that they have met the validity requirements based on the loading value. Furthermore, validity testing is carried out based on the average variance extracted (AVE) value.

Table 5.7 Validity Test based on Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
X1	0.631
X1*Z	1,000
X2	0.570
X2*Z	1,000
X3	0.608
X3*Z	1,000
Y	0.756
Z	0.728

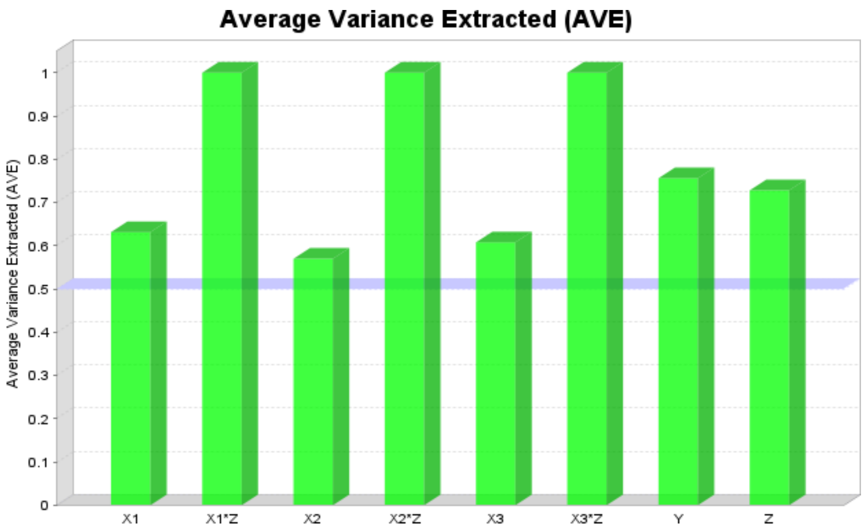


Figure 5.2 Testing Validity based on Average Variance Extracted (AVE)

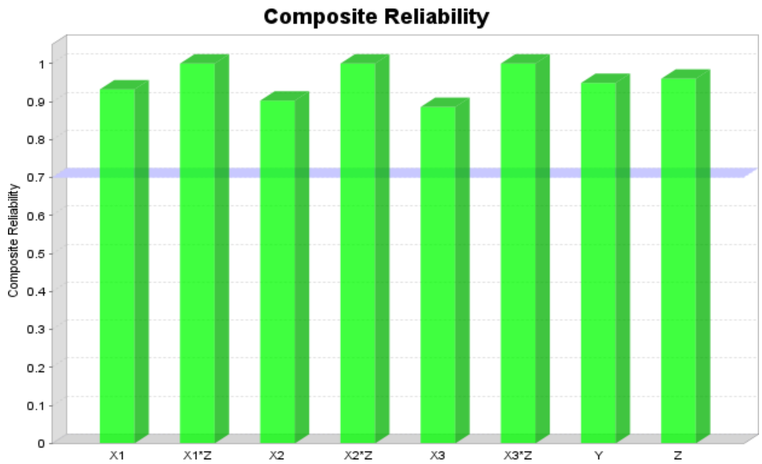
The recommended AVE value is above 0.5 according to Mahfud and Ratmono, (2013) . It is known that all AVE values are > 0.5 , which means that they have met the validity requirements based on the AVE.

a. Reliability Test

The reliability test is carried out by looking at the composite reliability value of the indicator block that measures the construct. The following is the composite reliability value at the output.

Table 5.8 Reliability Testing based on Composite Reliability (CR)

	Composite Reliability
X1	0.932
X1*Z	1,000
X2	0.903
X2*Z	1,000
X3	0.886
X3*Z	1,000
Y	0.949
Z	0.960



The recommended CR value is above 0.7 (Mahfud and Ratmono, 2013:67). It is known that all CR values are > 0.7 , which means that they have met the reliability requirements based on CR.

Table 5.9 Reliability Testing based on Cronbach's Alpha (CA)

	Cronbach's Alpha
X1	0.917
X1*Z	1,000
X2	0.874
X2*Z	1,000
X3	0.839
X3*Z	1,000
Y	0.935
Z	0.956

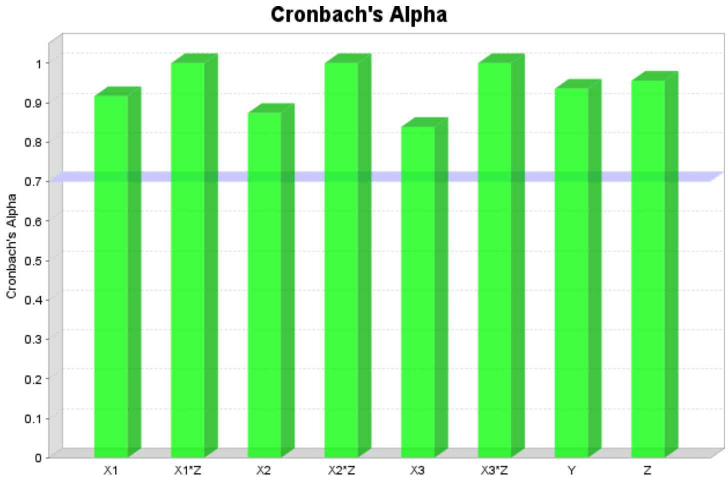


Figure 5.3 Reliability Testing based on Cronbach's Alpha (CA)

The recommended CA value is above 0.7 (Mahfud and Ratmono, 2013:67). It is known that all CA values are > 0.7, which means that they have fulfilled the reliability requirements based on Cronbach's alpha. Further testing is carried out discriminant validity with the Fornell-Larcker approach. Table 4.6 presents the results of discriminant validity testing.

b. Structural Model Testing (Inner Model)

Table 5.9 Coefficient of Determination (R-Square)

	R Square
Y	0.431

Based on the results in Table 4.8, the R-Square value of OPD performance (Y) is 0.431, which means Understanding of Regional Financial Accounting Systems (x1), Regional Financial Management (X2), Accountability (X3) is able to explain OPD Performance (Y) of 43 ,1%, the remaining 56.9% is influenced by other factors.

c. Hypothesis Testing (P-Values)

	Original Sample(O)	Sample Mean(M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
X2 -> Y	0.392	0.382	0.140	2,802	**0.005**
X1 -> Y	0.301	0.280	0.146	2,062	**0.040**
X3 -> Y	0.326	0.311	0.163	1,992	**0.047**
X1*Z ->Y	0.124	0.103	0,146	0,850	**0,395**

X2*Z ->Y	0,060	0.059	0,1 49	0,401	**0,68 9**
X3*Z ->Y	- 0.046	-0.049	0,1 40	0,329	**0,74 2**
Z -> Y	0.011	0.022	0,1 01	0.111	**0,91 2**

E. Results of Data Test Instruments

1. The Influence of Understanding Regional Financial Accounting Systems on OPD Performance

The first hypothesis in this study states that the understanding of the regional financial accounting system has a positive effect on the performance of OPD. In accordance with the test results in this study, it was found that the understanding of the Regional Financial Accounting System had a significant influence on the performance of the OPD. In addition, it can also be seen that the understanding of the regional financial accounting system has a positive regression coefficient value of 0.301. So the hypothesis which states that understanding of the regional financial accounting system has a positive effect on the performance of OPD or H1 is accepted.

According to Government Regulation Number 12 of 2012, the Regional Government Accounting system, hereinafter abbreviated as SAPD, is a systematic series of procedures, operators, equipment and other elements to realize the accounting function from transaction analysis to financial reporting within the Regional Government organization.

The results of this study support the research conducted by Nababan (2014) showing that the understanding of the regional financial accounting system partially significantly influences employee performance in SKPD. Research conducted by (Annisa et al., 2017) Regional Financial Accounting System, Regional Financial Management and Good Governance partially have a significant effect on local government performance (Muda et al., 2017). Djamil's research (2017) states that an understanding of the state financial accounting system affects the performance of work units.

In this study, government officials at North Sumatra Provincial agencies were quite able to understand the regional financial accounting system. This indicates that if the understanding of the regional financial accounting system is improved, it can encourage OPD performance.

2. The Effect of Regional Financial Management on OPD Performance

The second hypothesis in this study states that Regional Financial Management has a positive effect on OPD performance. In accordance with the test results in this study, it was found that regional financial management has a significant influence on OPD performance. In addition, it can also be seen that the management of regional finance has a positive regression coefficient value of 0.392. So the hypothesis which states that regional financial management has a positive effect on the performance of OPD or H2 is accepted.

Minister of Home Affairs Regulation Number 77 of 2020 "Regional finances are all regional rights and obligations in the context of administering regional government which can be valued in money and all forms of wealth that can be used as regional property in connection with the rights and obligations of the region. In carrying out regional financial management there is a change, where the process in financial management starts from budget preparation, then implementation and administration, budget changes, accountability and accounting. With the use of information technology, the tasks of regional financial managers will be increasingly assisted and can produce the forms and reports needed by the OPD leadership quickly, accurately and on time.

The results of Nasution's research (2018) partially have a positive and significant effect on regional financial management and accountability on the financial performance of the North Sumatra Provincial Government. The results of (Hidayat, 2015) show that regional financial management has a significant positive effect on local government performance. Regional financial accounting systems have a significant positive effect on local government performance. Syahrida (2009) who said that regional financial administration had no significant effect on the SKPD performance variable. This happens because the financial management of local government work units tends to shift from the work unit budget plans (RASK) that have been prepared, this is based on the results of interviews when distributing questionnaires and is also reflected in the results of descriptive statistics on administration.

In this study, government officials at the institutions of the Province of North Sumatra are quite capable in managing regional finances. This indicates that if regional financial management can be managed properly, it can encourage OPD performance. The results of the hypothesis for the variable management of regional property, namely the management of regional property have a significant effect on the OPD performance variable, meaning that if the management of regional property has been implemented in accordance with Permendagri Number 77 of 2020 concerning Guidelines for the Management of Regional Property, it will increase the performance of OPD.

3. Influence Accountability to Performance OPD

The third hypothesis in this study states that accountability has a positive effect on OPD performance. In accordance with the test results in this study, it was found that accountability has a significant influence on OPD performance. In addition, it can also be seen that accountability has a positive regression coefficient value of 0.326. So the hypothesis which states that accountability has a positive effect on the performance of OPD or H3 is accepted.

According to Presidential Regulation number 29 of 2014, Performance Accountability is the embodiment of the obligation of a government agency to account for the success/failure of implementing programs and activities that have been mandated by stakeholders in order to achieve the organization's mission in a measurable manner with performance targets/targets that have been set through agency performance reports. government which is compiled periodically.

Characteristic features Government which Accountable according to Finner in Joko Widodo (2010) explains accountability as a concept related to external standards that determine the correctness of a bureaucratic action. External control is a source of accountability that motivates and encourages officials to work hard.

Financial management accountability has a positive and significant impact on local government performance. Thus, the higher and more accountable regional financial management in each SKPD will be able to improve the performance of the Bengkulu Provincial government. (Putra, 2013) revealed that Public Accountability has a significant positive effect on the managerial performance of Regional Work Units (SKPD).

The realization of the obligation of a person or an OPD in the Province to be responsible for the management and control of resources will be able to improve the performance of the OPD in accordance with the results of research that has been carried out.

4. **Supervision moderates the understanding of regional financial accounting systems, regional financial management and accountability to Performance OPD**

The fourth hypothesis in this study states that supervision moderates understanding of regional financial accounting systems, regional financial management and accountability for OPD performance. In accordance with the test results in this study, it was found that supervision did not moderate the understanding of regional financial accounting systems, regional financial management and accountability for OPD performance.

The supervision carried out by the Inspectorate does not moderate the understanding of the regional financial accounting system on the performance of the OPD of North Sumatra Province where the higher or lower the supervision does not moderate the increase or decrease in the performance of the OPD. The supervision carried out by the Inspectorate does not moderate regional financial management on the performance of the North Sumatra Province OPD where the higher or lower the supervision does not moderate the increase or decrease in the performance of the OPD. Supervision carried out by the Inspectorate does not moderate accountability for the performance of the North Sumatra Province OPD. Where the higher or lower supervision does not moderate the increase or decrease in OPD performance.

Research conducted by (Halidayati, 2014) suggests that external supervision has a positive insignificant effect on the performance of local governments. Where the higher or lower external supervision does not affect the increase or decrease in the performance of local governments.

CONCLUSION

Based on the results of testing and analysis of the influence of the variable Understanding of Regional Financial Accounting Systems, Regional Financial Management on OPD Performance with Supervision as Moderating Variables, the following conclusions are drawn: Understanding of regional financial accounting systems (X1) has a positive and significant effect on OPD performance (Y) North Sumatra Province. Regional financial management (X2) has a positive and significant effect on the performance of OPD (Y) of North Sumatra Province. Accountability (X3) has a significant positive effect on the performance (Y) of North Sumatra Province OPD. Supervision (Z) does not moderate the understanding of the regional financial accounting system, regional financial management and accountability for the performance of the OPD (Y) of North Sumatra Province.

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