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Perception of Financial Statement Preparation and Efforts to Increase Accountability Awareness

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Abstract

The COVID-19 pandemic provides valuable lessons for the world of education, especially Indonesia's readiness for the learning process. Adjustment of the learning process that was previously in the form of face-to-face to internet-based learning. This study aims to determine the effectiveness of using video-based learning media in improving high school students' learning outcomes of Economics. The research method used is a descriptive research method with a survey approach. We collect data in this study, namely observation, interviews, and documentation, which were then analyzed by calculating the percentage of sample answers and tested using various theories. The sample in this study was determined according to the research needs of 119 respondents. This study shows the average respondent's answer is 4, 04 or categorized agree. Thus, based on the analysis conducted, video-based learning media improved student economic learning outcomes in high school during the COVID-19 pandemic. Video-based learning media is a practical learning resource during the covid-19 pandemic that makes it easy for students to understand economic learning materials. during the Covid-19 Pandemic. This research also contributes to similar research in the context of developing on-line learning media during the pandemic and digital era.

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INTRODUCTION

Research is one way that can be used to provide an overview and potentials in the development of science and technology. A researcher will conduct research in his research with a concrete sample. The variables used in the research are also based on theory and results in the field. The theories in the research will be proven to have an effect with an accurate observation. Research affects the development of science and technology because it can provide an overview of the development of science and technology. Potentials and things that influence or relate to the development of science and technology can be explained concretely.

Research is conducted to answer questions about a thing. The research is conducted because of a gap between facts or knowledge, so that through research it is hoped that it can provide better information or interpretation. In order to get more accurate research results, researchers must prepare research carefully and in detail. Composing research that is implementable is very necessary because it can provide outputs in the form of further development of a research activity to develop something more complete starting from analysis, design, construction and testing. In addition to compiling research that is implementable, making a financial report and a source of research funding is also very necessary.

Indeed, in carrying out a research, researchers are not only required to focus on substantive problems, but also need to pay attention to research administration problems. This is because several sources of research funds come from third party funds, both from agencies and state funds, so that researchers have an obligation to be responsible for the results of research and the funds used. Based on the results of observations at Universitas Negeri Semarang, one of the administrative problems that often experience obstacles and is often considered a difficult thing to do is regarding the accountability for the use of research funds.

It is reinforced by the increase in research funds every year, from 2016 to 2018 (Table 1). If this increase in allocation is not balanced with good research finance governance, it will certainly cause problems and have an impact on the low value of the benefits of research results, budget wastage and state losses. Thus, accountable research is needed. Not only to reduce budget waste but also to increase the value of the benefits of research results so that it can encourage the development and progress of science and technology. This research phenomenon is the background of the importance of conducting research on perceptions of the preparation of financial statements and efforts to increase awareness of accountability obligations.

Table 1. Research Budget Allocation

Scheme	2016	2017	2018	2019	2020
DRPM	9.45	9.64	12.6	11.71	7.26

Source: Kemenristek/BRIN Funds (Billion Rupiah)

The information in Table 1 can be seen that the research budget allocation sourced from the Ministry of Research and Technology/BRIN is relatively increasing every year, from 2016 to 2018. However, in 2019 to 2020 the research budget allocation has decreased, especially in 2020, which has decreased by 4, 45 billion Rupiah, this was caused by the reallocation and refocusing of the budget from the Ministry of Research and Technology / BRIN in overcoming the problems of the Covid-19 pandemic.

Broadly speaking, in conducting research, lecturers or researchers have 3 main responsibilities, namely: 1) Compiling the completeness of research such as research reports, research articles, research instruments, and everything related to research; 2) Preparing financial reports; 3) Preparing output targets, such as journal publications, proceedings, seminars, books, intellectual property rights, patents, and so on.

Observation results showed that so far researchers felt burdened with the second responsibility, namely responsibility for financial statements. This was because according to researchers in making research the most difficult thing was to make financial reports compared to making research reports or publications/ outputs. Some of the arguments of the researchers said that in making research, they had made news reports. The minutes indicated that the researcher would be responsible for the funds provided, but the reality was not like that, Sayuti, Majid & Juardi (2018) stated that Accountability of financial statements is very necessary, in order to produce accountable research results and avoid budget wastage.

In 2020, PMK Number 203/PMK.05/2020 has been issued concerning Procedures for Payment and Accountability of the Research Budget on the Burden of the State Revenue and Expenditure Budget. In the previous regulation, the mechanism and supporting documents were prepared by the Sub. Finance Coordinator. However, in 2021, with the enactment of PMK Number 203/PMK.05/2020, researchers are required to independently submit disbursement of funds along with the preparation of the required documents. Researchers are required to take care of their own administrative needs from disbursement to financial accountability of the funds obtained.

There are rules PMK Number 203/PMK.05/2020, which stipulates that researcher are required to make financial accountability reports, but on the other hand the awareness of researchers in conducting financial reports is still low, even though financial statements are very important because with a good financial accountability report, existing funds can be audited smoothly, so that the use of funds is clearer and more transparent. Based on these problems, it is necessary to have a middle way to overcome them. Before making the right middle ground policy decision, it is necessary to research beforehand about the conditions and all the possibilities that occur in the field.

Setiyawati & Hermawan (2018); in his research with perpetrators micro, small and medium enterprises (MSMEs) suggested that in fact, respondents have made financial reports or bookkeeping records, although they are fairly simple, and their accounting knowledge is relatively simple according to their level of education. However, it is still difficult to prepare financial statements properly. Similar to Hidayah & Muntiah (2019); Kurniawansyah (2016); Yuliana, Wijayanti & Chomsatu (2016) that it is difficult to do accounting records with all the limitations they have. The need for maintaining accounting records is considered a waste of time and money. Respondents acknowledged the importance of recording and preparing financial statements.

Based on the phenomenon of research and support from previous research that has been stated, this study aims to find out how researchers perceive the financial accountability system, as well as find out what factors make researchers feel difficult and burdened in conducting financial reports. Based on this, it is expected that the literacy understanding of researchers in preparing research financial reports will increase and will have an impact on more accountable research.

METHODS

This study used a qualitative approach. The choice of Universitas Negeri Semarang (UNNES) as the research location is because this university is an educational institution that has a very high research atmosphere; this is proven by its 13 national journals with the Sinta index. Then based on the 2019 UNNES Business Resentra. UNNES is a university with the highest number of indexed journals 3-6 in Indonesia with a total of 111 journals. In addition, UNNES is also one of the Public Service Agencies in Indonesia which has a research fund management system that has entered an independent cluster.

The technique of determining the research informants used purposive sampling technique. In total, the researcher has inter-

viewed 33 key informants, which in this case are lecturers and education staff, with the criteria that they have or are currently conducting research. The results obtained are relatively identical answers. The data used in this study are primary data, where the data used in this study comes from the first informant, namely individuals and groups in the form of interviews and filling out questionnaires given by researchers. Primary data sources obtained from questionnaires with the lecturers and the academic community of UNNES that have been determined which include various matters relating to the research objectives.

Data collection techniques used the methods of interview, observation and documentation. The first observation was carried out on 27 to 30 April 2021 by filling out a questionnaire containing a total of 33 questions, consisting of 15 closed questions, and 18 open questions. The second observation was carried out on May 2021 using the in-depth interview method to obtain more specific answers to produce a more accurate research analysis. In the end, 16 respondents were taken to be used as key informants as the main source of research data. The data validity technique (triangulation) used method, source and time triangulation.

The data analysis technique used in this descriptive study was the Miles and Huberman (2018) model, which consists of three activity lines, namely: (1) Data reduction is the process of selecting, grouping, directing, and selecting unnecessary data and organizing data in such a way as to conclude and verify data. (2) Presentation of data, namely all data in the field in the form of interviews and documentation that has been collected will be analyzed in accordance with the theories that have been described previously, so as to bring up a description of the researcher's perception of the preparation of research financial reports. (3) Drawing conclusions is a complete depiction of the object under study.

RESULTS AND DISCUSSION

Researcher's Perception of the Financial Accountability System

The nature of the financial accountability system is a regulatory system that must be complied with and implemented by both users and fund managers to provide evidence of the use of the previously provided financial budget, through the preparation of a financial accountability report which a written report is containing the use of the budget used. In carrying out a particular activity. This report is usually prepared either by individuals or lower stage institutional units which are submitted to higher units for evaluation.

This is clarified in Law No. 1 of 2004 concerning the state treasury which explains that the intended accountability report must be prepared based on an accounting process that must be carried out by all users of budget funds as well as the state or regional general treasury. The preparation of the accountability report is also a concrete effort in realizing accountability and transparency in the state environment which requires every financial manager to submit a detailed and timely financial management accountability report.

The presentation of financial accountability reports is also one of the forms of the need for transparency which is a supporting requirement for accountability in the form of openness of recipients of funds for the activities of managing sources of funds that have been received (Fauzani et al., 2018). So that the preparation of accountability reports has an important role in managing funds to form trust from funders as well as an effort to increase transparency and accountability of financial management. Apart from being a proof of accountability for research funds, accountability reports also help academics as recipients of funds in carrying out budgetary control.

The process of preparing the accounta-

bility report must also be prepared in a transparent manner, so that the accountability report can be trusted and displays accurate and accountable data. Because basically the main purpose of preparing a budget accountability report for research funds is as evidence of the use of funds that are structured, organized and trustworthy. Another word, the financial accountability report is one of the evidences of transparency and accountability of researchers. Besides some of the benefits of preparing accountability reports that have been explained by previous respondents, the results of the observations also found that respondents had several opinions on the role of the accountability report, one of which was as a monitoring tool in the implementation of research activities.

Most respondents agreed that the preparation of an accountability report was very important; this is evidenced by the respondent's opinion on the benefits of preparing an accountability report for research funds. However, in the results of observations, we also found a respondent who thought that the preparation of an accountability report did not provide benefits and even made it difficult for researchers to carry out their research activities. It can be concluded that most researchers had understood the role and benefits of preparing an accountability report.

Most of the respondents thought that the preparation of an accountability report was very important in research because it had a very important role such as; assisting in monitoring the use of research funds, controlling expenditures, and ultimately making the use of research funds more effective and efficient. Most of the respondents also understood the benefits of preparing accountability reports in research activities, including; as evidence of research accountability, as a form of transparency and accountability in the use of funds, and as reference material and evaluation for further research.

Regarding financial accountability, it is supported by Iskandar (2019) that the financial accountability of educational institutions

is accountable to the ministry of national education in the form of report documents made. Ratifah & Ridwan (2014) suggested that the financial accounting system has a significant influence on the quality of financial reports. A quality financial reporting process will not be carried out without the support of the system and behavior of members of the organization. Hall (2004:151) revealed that the quality of information produced by accounting information systems has an impact on management's ability to take action and make decisions regarding the organization's operations and to prepare reliable financial reports.

Furthermore, Zeyn (2011:57) revealed that the content of reporting and the accuracy of the numbers listed in the financial statements are produced by an adequate accounting system for the achievement of reporting accountability itself. Therefore, to produce a quality accountability report, it requires adequate facilities and infrastructure, accompanied by learning about human resources in order to understand and implement a system that manages financial accountability, if financial accountability is not sufficient then it will open opportunities for fraud, namely the interaction between willingness and opportunity. To prevent it, efforts can be made, including making a good internal control system so that there is no opportunity to commit fraud (Lediastuti & Subandijo, 2014).

Researchers Obstacles in Compiling Accountability Reports

Based on research that had conducted on 33 respondents related to their difficulties in making an accountability report, on average these respondents stated that they had no difficulty in making an accountability report. The information they got was also considered easy to understand by the researchers. Although the average respondent answered that there were no difficulties in preparing the accountability report, some of the respondents also stated some minor difficulties related to the preparation of the accountability report.

The obstacles that researchers faced in

preparing the accountability report were the limited time they had and some of the expenses they used in research could not be reported in the accountability system. Some respondents also found it difficult to obtain proof of expenditure which they would record in the accountability reporting system. Although there were only a few small obstacles faced by researchers, these obstacles made it difficult for researchers to prepare accountability reports.

Respondents in this study agreed that knowledge about the process of preparing accountability reports was one of the obstacles researchers faced in making accountability reports. Based on some of the obstacles that researchers faced, there were already several systems developed by UNNES to assist researchers in facilitating the preparation of the report. These systems are SIPP, Simpelmas and Sikeu, all of which can be accessed through the website <https://apps.unnes.ac.id>.

Facing obstacles in the preparation of accountability reports, several researchers had officially reported these obstacles to interested parties in the financial sector. In addition, researchers had several ways of dealing with the problems they faced. Some researchers who had difficulty in preparing accountability reports consulted with institutions that understood the process of preparing accountability reports. In addition, several researchers also read information through literacy related to the preparation of financial statements.

Researchers involved in making accountability reports continued to try to minimize the obstacles they faced. In addition to collaborating with other research teams to solve solutions to these problems, some researchers also used the services or involved teams who were competent in finance and asked for help from the relevant administrative staff. To improve the ability of researchers in preparing financial reports, they also sought to increase their knowledge in the financial world, especially in preparing reports by reading some literature related financial reports or consulting

with experts in the field of finance.

The results of this study were in line with Hanun (2020); Astuti & Yulianto (2016), that there was still no readiness in the implementation of financial reporting. This was because the educational background was not appropriate or still inadequate to the needs, as well as a culture that still took a practical attitude in reporting, lacks knowledge of the use of technology. Various other obstacles were reinforced by research of Runtuwene & Gamaliel (2019) that the obstacles that were often faced in the preparation of financial statements that is, when an upgrade or application change occurred, errors often occurred and there was a lack of adaptation to the latest regulations. To overcome these obstacles, a place for complaints had been prepared to overcome errors in the application.

Febriantoko (2017); Akbar, Pilcher & Perrin (2015) added that the process of preparing planning documents and accountability reports is still experiencing problems, including in the stages of identifying resources, evaluating and not showing results-oriented activities, as well as compiling accountability reports due to obligations. While the inhibiting factors in the process of preparing the accountability report were the difficulties of coordination and the inability to identify the problems that are being experienced.

Other obstacles in the process of accountability and financial reporting as stated by Runtuwarouw, Ilat & Lambey (2019) are (1) compliance constraints that occur in the process of implementing accountability, (2) regulatory constraints, (3) implementation constraints, namely a process that takes quite a bit of time. Taking a long time because it has to go through several stages, (4) human resource competency constraints, and (5) limited supporting facilities. The funds that have been used should be reported, because it is a form of management accountability to other interested parties in the report which is used as the basis for making economic, social

and political decisions (Mahmudi, 2011:15) although various obstacles were encountered in its preparation.

Improving Researcher Understanding Literacy to Prepare Financial Statements

Financial statements are one of the most important parts of a study. The financial report is a form of accountability for funds from researchers. The results of the study of 33 respondents, the average respondent stated that they had understood the process of preparing financial accountability reports. The respondent also stated that literacy sources regarding the preparation of accountability reports were easy to find and helped researchers in compiling these accountability reports. An average of 33 research respondents also agreed that the guidelines regarding the preparation of the accountability report made it easier for researchers in the preparation of the accountability report.

Based on the results of open-ended questions to respondents, the average respondent stated that their way of understanding how to prepare financial reports was by reading guidelines, asking financial experts, and studying the flow and technical instructions for preparing reports. The following is an excerpt from the statement of one of the respondents named Mr. Eko Febrianto on April 28, 2021, who works as an Associate Archivist at State University of Semarang.

“... the way to understand how to prepare a good accountability report is to study the flow and technical guidelines for preparing financial statements.”

In addition to the statement from Mr. Eko Febrianto, there were also several statements from respondents who stated that their way of understanding the preparation of the accountability report was to see and read the guidelines; one of the respondents who expressed this opinion was Mr. Eko Setiyono and Mr. Amidi on 27 April 2021. The following is a statement from Mr. Eko Setiyono.

“...my way of understanding the preparation of an accountability report is to look at the guidelines for the preparation”

A total of 17 out of 33 respondents also stated that literacy was able to improve their understanding of the preparation of accountability reports and 9 respondents stated that literacy was very capable of increasing their understanding. In addition, most of the informants agreed that literacy was able to increase their understanding of the preparation of accountability reports. Based on these results, it can be concluded that literacy was very important and needed by researchers so that their understanding of the preparation of accountability reports can be improved and the results of preparing these reports can be in accordance with applicable guidelines.

In order to improve the optimization of research, the researchers also hoped that if they were not too busy with making accountability reports, and they could be facilitated in the administrative responsibilities they had to do. In addition, respondents also hoped that there would be more intensive guidance for novice researchers. They also hoped output or the results of research were more considered and prioritized in a study. Accountability reports which were considered important also affected the optimization of researchers. Respondents hoped the education system regarding accountability reports. In addition, respondents also hoped that the results of their research were more viewed as compared to financial accountability reports.

Facing obstacles in the preparation of accountability reports, several researchers had officially reported these obstacles to interested parties in the financial sector at UNNES. In addition, researchers had several ways of dealing with the problems they faced. Some researchers who had difficulty in preparing accountability reports consult with institutions that understood the process of preparing accountability reports. In addition, several researchers also read information through li-

teracy related to the preparation of financial statements.

Researchers involved in making accountability reports continued to try to minimize the obstacles they faced. In addition to collaborating with other research teams to solve solutions to these problems, some researchers also used the services or involved a team that was competent in finance and asked for help from the relevant administrative staff. As an important matter in understanding accountability reports, some researchers used different literacy sources to improve their understanding. According to respondents' statements, literacy that became a reference to improve their understanding was previous financial reports, ministerial finance regulations and guidebooks for preparing accountability reports. Based on the respondent's statement, this form of literacy was able to increase their optimization in preparing accountability reports.

In line with research results Fathurrahman, Icih & Kurniawan (2020) that financial literacy played a very important role in efforts to increase accountability and transparency in financial management, so that the existence of accounting used in the process of recording and preparing financial statements was very vital. The higher the level of financial literacy was, the higher the behavior of financial management. By having good financial literacy, indirectly improve financial management behavior. Supported by Anggraeni (2016) that flow iterations had an effect on financial management, with capabilities that were only limited to recorders but had not done good documentation.

CONCLUSION

Based on the results of research and discussion, it was known that the preparation of an accountability report was very important. The obstacles that researchers faced in preparing the accountability report were the limited time of the researchers, some of the expenses used could not be reported in the accountability system, difficulties in obtaining proof

of expenses that they would record in the accountability reporting system, and changes in regulations.

Facing obstacles in the preparation of accountability reports, several researchers reported to interested parties in the financial sector. Some researchers also consulted with institutions that understood the process of preparing accountability reports. In addition, reading information through literacy related to the preparation of financial statements. In addition to collaborating with other research teams to find solutions, researchers involved teams who were competent in finance and asked for help from related administrative staff. Literacy was very important and needed by researchers for their understanding of the preparation of financial accountability reports.

The theoretical implication of this research was that financial reporting was a form of accountability, so that it became an obligation that must be carried out by the recipient of the funds. The practical implication of this research was that there were many differences in perceptions of the preparation of financial statements, which required universities to do similar perceptions to improve the literacy of researchers about financial accountability reporting. The suggestion that the author proposes for research informants is advisable to further expand knowledge about financial statements and not only know but apply them by making financial reports properly and correctly. Suggestions for further researchers are the development of variables in analyzing the preparation of financial accountability reports, using both qualitative and quantitative approaches.

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