

BASTBANPEM Application Stakeholders' Perceptions on Accountability and Transparency of the Ministry of Agriculture's Financial Reports

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Abstract

The phenomenon that occurs is the achievement of a WTP Opinion by Financial Audit/BPK of Indonesian Republic in each preparation of Audited Financial Reports. However, there are still BPK-RI findings regarding Accountability for Government Research Assistance, which have been repeated until now. The Ministry of Agriculture has followed up on this by creating an Online BASTBANPEM Application. Therefore, it is interesting for the researchers to examine how financial report users perceive financial report accountability and transparency. Therefore, this research aims to find out the differences in perceptions between internal and external stakeholders regarding financial reporting using the BASTBANPEM application in the Ministry of Agriculture. The research method used descriptive quantitative methods, which are analyzed using the Non-Parametric Independent Sample Test. The finding that there are differences in perceptions between internal and external stakeholders on the Transparency variable. In the Accountability variable there are also differences in perception but they are not significant, namely only in the indicators of law & honesty and process. Based on this research result, it is expected that it can be used as material for evaluating the success of government assistance programs as well as making decisions and improvements needed in preparing financial reports and implementing future government assistance programs.

Keywords: perception, stakeholders, transparency, accountability

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1. Introduction

Financial management includes planning, implementation, administration, reporting, accountability and financial supervision (Alshehadeh et al., 2023; Sinaga, 2022; Widajatun & Kristiastuti, 2020; Yu, 2022). Accountability for financial management is the submission of government financial accountability reports that meet the principles of being timely and prepared in accordance with generally accepted government accounting standards (Explanation of Law 17 of 2003 Point 9) (Alshehadeh et al., 2023; Yu, 2022). According to Steccolini (2002) in Prof. Deddy Mulyana, M.A. (2010), annual reports (financial reports), although they have not report the overall accountability of government entities, are generally considered the main medium of accountability (Mariyani & Putri, 2022). Based on Government Regulation Number 71 of 2010 concerning Government Accounting Standards, government financial reports act as a form of accountability for state financial management. One type of accountability that needs to be considered is financial accountability (Mang'ana et al., 2023; Oppong et al., 2023; Pangayow & Patma, 2021). The most important instrument of financial accountability is government finance and transparency, where the government's financial accountability report reflects a form of accountability (Alshehadeh et al., 2023; Zinisha et al., 2021).

Accountability can be interpreted linguistically as responsibility (Ulum, 2004). Accountability implies responsibility, both by people and elected bodies, for their choices and actions (Mulyana, 2006). However, accountability must go hand in hand with transparency mechanisms as they can be the basis when corruption is identified (Saeed et al., 2022). Transparency is a public value that requires citizens to be obliged and know about how and why decisions are made, including procedures, criteria applied by the government decision maker, evidence used to make decisions, and results. Transparency often refers to access to information (Saeed et al., 2022).

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In the public sector in Indonesia, a phenomenon occurs, by obtaining a WTP opinion and the level of trust in the financial reports of ministries/institutions will increase (Dania et al., 2019; Musa et al., 2023; Pamungkas & Prasetyo, 2017). Another benefit is that these financial reports can be used as an instrument for making decisions. When compared with the achievements in 2015, the Ministry of Agriculture received an Unqualified Opinion (WTP) from 2016 to 2022. This increase was supported by the efforts of the Ministry of Agriculture to improve weaknesses that occurred in the previous year, through implementing government accounting standards (SAP), development of information systems, increasing apparatus competency, and implementing Internal Control Unit (SPI) (Budianto et al., 2021; Dombrowski et al., 2014; Howell et al., 2016; Totalia et al., 2022).

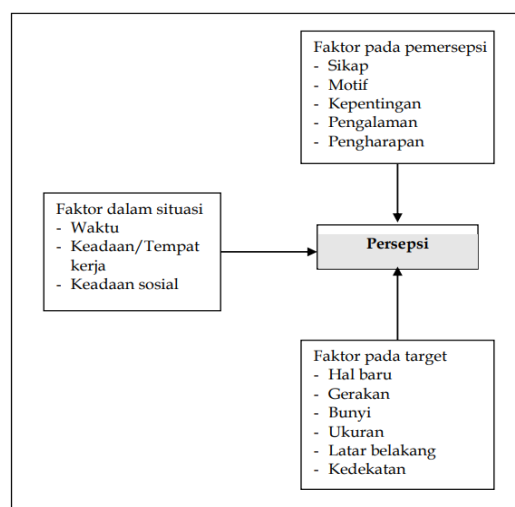
One of the information technologies developed by the Ministry of Agriculture is the web-based Government Assistance Application (BASTBANPEM). This application is operated by all Work Units Receiving Expenditure Budgets from the Ministry of Agriculture Scope of Assistance, Deconcentration, Regional Offices, and Head Offices each year. The examination results of the recapitulation of accountability documents for the distribution of aid in the form of goods and money show that the majority of the government value aid distribution has not been accounted for as of April 18 2019. Based on these findings, the BPK RI recommends to the Minister of Agriculture to instruct the Secretary General and Director General/Head of the relevant agency to implement the steps concretely to integrate all applications related to government aid distribution activities in an integrated information system to support completeness and timeliness of expenditure distribution accountability.

Therefore, it is important to ensure that budget administration and accountability are managed well and in accordance with the principles of accountability and transparency. However, every year at the Ministry of Agriculture, government assistance takes up quite a large portion of the total budget. That matter making the Implementation of Government Assistance have the potential for irregularities that could affect the accountability and transparency of the Ministry of Agriculture’s Financial Reports. So that from 2018-2022 Government Assistance will become one of the BPK-RI Audit objects. Therefore, the researchers are interesting to conduct the research to examine from how stakeholders’ perceptions interests (stakeholders) of financial report by ministry of agricultural in utilizing BASTBANPEM application on Accountability and Transparency from Report Ministry of Agriculture Finance.

2. Literature Review

2.1. Perception

According to Rakhmat (2007), perception is a result observations about objects, events or relationships obtained by inferring information and interpreting messages. Meanwhile, Suharman (2005) states: “perception is a process of interpreting or deciphering information obtained through the human sensory system.” According to Robbins (2003), “there are several factors that influence perception, namely the Perceiver, target and situation.”



Sumber : Robbins (2003: 164).

Figure 1. Factor of Perception

Perception is unique to each individual, leading to different views of the same object. In this research, the focus is on the financial reporting of the Ministry of Agriculture, where stakeholders will share their perceptions about its accountability and transparency. These perceptions are formed based on observations and information about the Ministry's financial reporting. Thus, stakeholder perception of the Ministry's financial reporting is a mental process where stakeholders organize and interpret impressions, assessments, and opinions based on the information presented in these financial reports.

2.2. Stakeholders

Stakeholders according to Wibisono (2007) is a person or group that has an interest directly or indirect, which can influence or be influenced by the activities and existence of a company company. Meanwhile, in the public sector, it can be interpreted as a user of information, in this case a user of accounting information or a user of financial reports.

Investopedia.com stated that stakeholders are commonly divided into two parts, namely internal and external. In this research only discussed from side internal stakeholders. Internal stakeholders are a group of stakeholders within a company. These internal stakeholders have a direct interest in the company and also greatly influence the running of a business. These internal stakeholders also have ownership and role in determining company decisions in carrying out their functions. There are several parties who are included in the ranks of internal stakeholders in this research, namely Finance and Equipment Group Officials, Accounting Sub-group Officials and staff, verification and reporting on five (5) echelon I recipients of government assistance, as well as Internal Auditors from the Inspectorate General of the Ministry of Agriculture who examine Government Assistance.

2.3. Government Assistance

The definition of government assistance according to PMK number 173/PMK.05/2016 is assistance that does not meet the criteria for social assistance provided by the government to individuals, community groups or government/non-government institutions. According to PMK number 254/PMK.05/2015 concerning Social Assistance Expenditures at State Ministries/Institutions, social assistance expenditure is in the form of money transfers, goods or services provided by the government to poor or disadvantaged communities in order to protect communities from possible social risks, increase economic capacity, and/or social welfare.

Whereas, the BASTBANPEM application (Minutes of Handover of Government Assistance) is a breakthrough from the Ministry of Agriculture, which was initially a follow-up to the 2018 BPK-RI findings regarding "Aid expenditures have not been supported by valid accountability documentation amounting to IDR 7.199.812.662.256.00" in order to create order, accountable, and transparent administration in the management and administration of government assistance and used by all Work Units within the Ministry of Agriculture. This application is expected to be able to assist work units and Echelon 1 in convincing BPK-RI that the assistance handed over to the community/local government has arrived and been received at the distribution point, supported by all required source documents and can validate recipient data in accordance with the ID number of identity card/NIK KTP of the aid recipient (article ditjenbun.pertanian.go.id).

2.4. Accountability

According to Mahmudi (2015), financial accountability is where public institutions will be held accountable for the use of public funds economically, efficiently and effectively, so that there will be no waste and leakage of funds as well as corruption. The dimensions of accountability that must be carried out are as explained by Ellwood in Mardiasmo (2006), namely Accountability for honesty and legal accountability (accountability for probability and legality), process accountability, program accountability, policy accountability, and performance accountability.

2.5. Transparency

Mahmudi (2015) also defines transparency as the provision of public services that must be open, easily accessible to all parties who need them and provided adequately and easily understood. Transparency refers to the degree to which government information is accessible to the public. To understand how decisions are made, it is necessary to have information about the procedures followed and the criteria used by policymakers. Additionally, comprehending why decisions are made requires openness about the information considered by policymakers and the arguments presented to support or oppose those decisions (Kohler & Dimancesco, 2020).

Dimensions of transparency according to Mardiasmo (2009) is Informativeness (exactly timely, adequate, clear, accurate, able comparable, and easy accessed) and Disclosure (condition finance, structure administrator, form planning, and results from activity)

3. Research Method and Materials

This type of research is quantitative (Nurlan, 2019; Sugiyono, 2022) conducted in the Finance and Equipment Section of the Ministry of Agriculture of the Republic of Indonesia, Jalan Harsono RM No.3. The research period was carried out for three months from April to June 2024. The source the data came from primary and secondary data. Primary data were from questionnaires and interviews obtained from internal and external stakeholders of the BASTBANPEM Application and financial reports from the ministry of agriculture. Whereas the secondary data used literature related to this research, such as audit results reports, financial reports, books that support the theory of the variables and methods used, previous scientific journals on which this research is based, articles related to financial reports, and published by the Ministry of Agriculture.

Data collection methods in this research are interviews, questionnaires, and documentation. In this research, questionnaires were given to 75 Stakeholders of the Ministry of Agriculture's financial reports. The sampling used in this research was taken based on non-probability sampling using purposive sampling techniques. The sample in this study are internal stakeholders at Echelon 1 who have a government assistance budget, staff or officials who handle financial reports, work in preparing financial reports for 5 years, have experience using the BASTBANPEM application for 2 years, and work in the Finance and Equipment Group. The data analysis technique used the Mann-Whitney U test.

4. Results and Discussion

4.1. Characteristics of Respondent

Table 1. The characteristics of respondent

| Information | Frequency | Percentage (%) |
|--|-----------|----------------|
| Gender | | |
| Man | 49 | 62.8 |
| Woman | 29 | 37.2 |
| Age | | |
| 20 - 30 Years | 6 | 7.7 |
| 31 - 40 Years | 29 | 37.2 |
| 41 - 50 Years | 35 | 44.9 |
| 51 - 60 Years | 8 | 10.3 |
| Position | | |
| Head of Finance Group | 5 | 6.4 |
| Head of the Accounting, Verification and TLHP Working Team | 2 | 2.6 |
| Accounting, Verification and TLHP Work Team staff | 19 | 24.4 |
| Head of the State Property Working Team | 3 | 3.8 |
| State Property Working Team Staff | 23 | 29.5 |
| Auditor of the Inspectorate General of the Ministry of Agriculture | 9 | 11.5 |
| Auditor of the Financial Audit Agency | 17 | 21.8 |
| Years of Work | | |
| 2 - 10 Years | 20 | 25.6 |
| 11 - 20 Years | 45 | 57.7 |
| 21 - 30 Years | 13 | 16.7 |
| Education | | |
| Diploma 3 | 9 | 11.5 |
| Undergraduate | 45 | 57.7 |
| Master | 24 | 30.8 |
| Doctor | 0 | 0 |
| Total | 78 | 100.0 |

Source: (data processed 2024)

Based on the results of the study in the distribution of respondents according to gender, it was found that respondents with men gender of 49 people or 62.8% are greater than female respondents of 29 people or 29%. As for the age category, out of 78 respondents, 7.7% of respondents aged 20-30 years, 37.2% of respondents aged 31-40 years,

44.9% of respondents aged 41-50 years, and 10.3% of respondents aged 51-60 years. From the data above, it can be seen that most of the respondents are at the age of 41-50 years where the respondents are at an age that is mature and mature enough to provide information. Their perceptions or views regarding the Accountability and Transparency of the Ministry of Agriculture’s Financial Statements.

While the distribution of respondents according to the Position category. Respondents were selected based on purposive sampling technique, namely with certain considerations and based on a purpose. The positions chosen as respondents are Stakeholders or users of financial statements as well as users of the Ministry of Agriculture BASTBANPEM Application. The answers from respondents with the above positions are expected to represent the perceptions of internal and external stakeholders on the Accountability and Transparency of the Ministry of Agriculture’s Financial Statements. And for the category of tenure dominated by 11-20 years of service and with the highest level of education at the Strata I (S1) level of 57.7%.

4.2. *Validity Test of Stakeholders’ Perceptions of Accountability*

To determine the validity of the Accountability variable statement items, below are presented the results of the Stakeholder Perception Validity Test on Accountability as shown on Table 2.

Table 2. Validity Test of Stakeholders’ Perceptions of Accountability

| Variables | Operational Variables | Indicator | r-count | Significance | Information |
|----------------|-----------------------|-----------|---------|--------------|-------------|
| Accountability | Law and Honesty | A1 | 0.629 | 0.000 | Valid |
| | | A2 | 0.608 | 0.000 | Valid |
| | | A3 | 0.727 | 0.000 | Valid |
| | | A4 | 0.786 | 0.000 | Valid |
| | | A5 | 0.655 | 0.000 | Valid |
| | Process | A6 | 0.647 | 0.000 | Valid |
| | | A7 | 0.732 | 0.000 | Valid |
| | | A8 | 0.753 | 0.000 | Valid |
| | | A9 | 0.759 | 0.000 | Valid |
| | Program | A10 | 0.507 | 0.000 | Valid |
| | | A11 | 0.669 | 0.000 | Valid |
| | Policy | A12 | 0.703 | 0.000 | Valid |
| | | A13 | 0.680 | 0.000 | Valid |
| | Performance | A14 | 0.791 | 0.000 | Valid |
| | | A15 | 0.888 | 0.000 | Valid |

Source: (data processed 2024)

The validity test results on Table 2 show the results of the validity test of stakeholders’ perceptions of accountability, the r-count value of all question items is greater than the r table (0.2227), so that the variable stakeholders’ perceptions of accountability all have valid statement items.

4.3. *Validity Test of Stakeholders’ Perceptions of Transparency*

To determine the validity of the Transparency variable statement items, below are presented the results of the Stakeholder Perception Validity Test on Transparency as shown on Table 3.

The results of the Validity Test on Table 3 show that stakeholders’ perceptions of transparency, the r-count value of all statement items is greater than the r-table (0.2227), so that the variables of stakeholders’ perceptions of transparency all have valid statement items.

4.4. *Reliability Test*

The results of the Reliability Test of Stakeholder Perceptions of Accountability and Transparency are presented in the Table 4.

The results of the Reliability Test on Table 4 obtained the alpha value of the stakeholder perception variable on Accountability of $0.950 > 0.6$ and the alpha value of the stakeholder perception variable on Transparency of $0.945 > 0.6$ so that all variables can be said to be reliable.

Table 3. Validity Test of Stakeholders’ Perceptions of Transparency

| Variables | Operational Variables | Indicator | r-count | Significance | Information |
|--------------|-----------------------|-----------|---------|--------------|-------------|
| Transparency | On time | T1 | 0.611 | 0.000 | Valid |
| | | T2 | 0.682 | 0.000 | Valid |
| | | T3 | 0.537 | 0.000 | Valid |
| | Adequate | T4 | 0.664 | 0.000 | Valid |
| | | T5 | 0.679 | 0.000 | Valid |
| | | T6 | 0.601 | 0.000 | Valid |
| | Clear | T7 | 0.786 | 0.000 | Valid |
| | | T8 | 0.802 | 0.000 | Valid |
| | Accurate | T9 | 0.746 | 0.000 | Valid |
| | | T10 | 0.817 | 0.000 | Valid |
| | Comparable | T11 | 0.641 | 0.000 | Valid |
| | | T12 | 0.698 | 0.000 | Valid |
| | Easy to access | T13 | 0.568 | 0.000 | Valid |
| | | T14 | 0.777 | 0.000 | Valid |
| | Disclosure | T15 | 0.678 | 0.000 | Valid |
| | | T16 | 0.763 | 0.000 | Valid |

Source: (data processed 2024)

Table 4. Realibility Test of Stakeholders’ Perceptions of Accountability and Transparency

| Variables | Cronbach’s Alpha | Criteria | Information |
|----------------|------------------|----------|-------------|
| Accountability | 0.950 | 0.6 | Reliable |
| Transparency | 0.945 | 0.6 | Reliable |

Source: (data processed 2024)

4.5. *Difference of Stakeholder Perceptions on Variables Accountability*

Based on analysis results using the Mann-Whitney U Test on the Accountability variable because the data doesn’t normally distributed then obtained results on Table 5.

Table 5. Mann-Whitney U Test on The Accountability

| | Accountability |
|-----------------------|----------------|
| Mann-Whitney U | 413.000 |
| Wilcoxon W | 566.500 |
| Z | -1.617 |
| Asymp.Sig. (2-tailed) | 0.106 |

Source: (data processed 2024)

While the results of the Mann-Whitney U Test for the average difference in perceptions of internal stakeholders and external stakeholders on accountability are obtained on Table 6.

Table 6. Mann-Whitney U Test in Perceptions Stakeholders on Accountability

| Variable | Stakeholders | Mean | Percentage (%) | Asymp. Sig (2-tailed) | Criteria | Information |
|----------------|--------------|-------|----------------|-----------------------|----------|------------------------|
| Accountability | Internal | 41.22 | 82.44 | 0.105 | 0.05 | There is no difference |
| | External | 33.32 | 66.64 | | | |

Source: (data processed 2024)

The Z-count value of $2.681 > Z$ table with a significance level of $0.105 > 0.05$, where the Z table is 1.96, so the null hypothesis is accepted, meaning that there is no significant difference in internal stakeholder perceptions with external stakeholder perceptions of accountability. The average value obtained by internal stakeholder perceptions is 41.22 while the average value obtained by external stakeholder perceptions is 33.32, meaning that the average value obtained by internal stakeholder perceptions is higher when compared to the average value obtained by external stakeholder perceptions.

The results of the Quantitative descriptive statistical analysis on the accountability variable are as shown on Table 7.

Table 7. Quantitative Descriptive Statistical Analysis on the Accountability

| Variable | Indicator | Stakeholders | Mean | Percentage (%) | Information |
|----------------|-----------------|--------------|-------|----------------|-------------|
| Accountability | Law and honesty | Internal | 43.16 | 86.32 | Excellent |
| | | External | 26.35 | 52.70 | Enough |
| | Process | Internal | 42.34 | 84.68 | Excellent |
| | | External | 28.76 | 57.52 | Enough |
| | Program | Internal | 41.34 | 82.68 | Excellent |
| | | External | 32.91 | 65.82 | Good |
| | Policy | Internal | 40.38 | 80.76 | Excellent |
| | | External | 36.35 | 72.70 | Good |
| | Performance | Internal | 41.61 | 83.22 | Excellent |
| | | External | 31.91 | 63.82 | Good |

Source: (data processed 2024)

Based on the results of data processing in the Table 7, the perceptions of internal and external stakeholders on accountability taken from 78 respondents and a questionnaire containing 20 statement items, the average perception of internal stakeholders of the BASTBANPEM application on the accountability of the Ministry of Agriculture’s financial statements is Excellent. While the results of the Internal stakeholders, the average value of the Perception of External stakeholders of the BASTBANPEM Application on the Accountability of the Ministry of Agriculture’s Financial Statements is in the Good category. The lowest perception of accountability is in Law and Honesty at 52.7%.

4.6. Difference of Stakeholder Perceptions on Variables Transparency

Based on the results of the analysis using the Mann-Whitney U test on the Transparency variable because the data is not normally distributed, the following results are obtained shown on Table 8.

Table 8. Mann-Whitney U Test on The Transparency

| | Transparency |
|-----------------------|--------------|
| Mann-Whitney U | 340,500 |
| Wilcoxon W | 493,000 |
| Z | -2.825 |
| Asymp.Sig. (2-tailed) | 0.005 |

Source: (data processed 2024)

While the results of the Mann-Whitney U Test for the average difference in perceptions of internal stakeholders and external stakeholders on transparency can be seen in the Table 9.

Table 9. Mann-Whitney U Test in Perceptions Stakeholders on Transparency

| Variable | Stakeholders | Mean | Percentage (%) | Asymp. Sig (2-tailed) | Criteria | Information |
|--------------|--------------|-------|----------------|-----------------------|----------|-----------------------|
| Transparency | Internal | 42.42 | 84.84 | 0.005 | 0.05 | There are differences |
| | External | 29.03 | 58.06 | | | |

Source: (data processed 2024)

The Z-count value of $2.825 > Z$ table with a significance level of $0.005 < 0.05$, where the Z table is 1.96, so the null hypothesis is rejected, meaning that there is a significant difference in internal stakeholder perceptions with external stakeholder perceptions of transparency. The average value obtained by internal stakeholder perceptions is 42.42 while the average value obtained by external stakeholder perceptions is 29.03, meaning that the average value obtained by internal stakeholder perceptions is higher when compared to the average value obtained by external stakeholder perceptions.

The results of the Quantitative descriptive statistical analysis on the Transparency variable are as shown on Table 10. Based on the results of data processing in the Table 10, the perceptions of internal and external stakeholders on transparency taken from 78 respondents and a questionnaire containing 15 statement items, the average perception of internal stakeholders of the BASTBANPEM application on the transparency of the Ministry of Agriculture’s financial statements is excellent. While the results of the Internal stakeholders, the average value of the Perception of External

stakeholders of the BASTBANPEM Application on the Transparency of the Ministry of Agriculture’s Financial Statements is in the enough category. The lowest perception of transparency is in the Accurate indicator of 46.76%.

Table 10. Quantitative Descriptive Statistical Analysis on the Transparency

| Variable | Indicator | Stakeholders | Mean | Percentage (%) | Information |
|--------------|----------------|--------------|-------|----------------|-------------|
| Transparency | On time | Internal | 40.76 | 81.52 | Excellent |
| | | External | 34.97 | 69.94 | Good |
| | Adequate | Internal | 42.46 | 84.92 | Excellent |
| | | External | 29.50 | 59.00 | Enough |
| | Clarity | Internal | 42.46 | 84.92 | Excellent |
| | | External | 28.88 | 57.76 | Enough |
| | Accurate | Internal | 43.99 | 87.98 | Excellent |
| | | External | 23.38 | 46.76 | Enough |
| | Comparable | Internal | 42.33 | 84.66 | Excellent |
| | | External | 29.35 | 58.70 | Enough |
| | Easy to access | Internal | 40.30 | 80.60 | Excellent |
| | | External | 36.65 | 73.30 | Good |
| | Disclosure | Internal | 43.11 | 86.22 | Excellent |
| | | External | 26.56 | 53.12 | Enough |

Source: (data processed 2024)

4.7. Difference Stakeholder perceptions of Accountability and Transparency Indicators

Table 11. Difference Stakeholder Perceptions of Accountability and Transparency Indicators

| Operational Variables | Indicator | z-value | Asymp. Sig (2-tailed) | criteria | Information |
|-----------------------|-----------------|---------|-----------------------|----------|------------------------|
| Accountability | Law and honesty | -3.479 | 0.001 | 0.05 | There are differences |
| | Process | -2.891 | 0.004 | 0.05 | There are differences |
| | Program | -1.846 | 0.065 | 0.05 | There is no difference |
| | Policy | -0.780 | 0.435 | 0.05 | There is no difference |
| | Performance | -3.494 | 0.055 | 0.05 | There is no difference |
| Transparency | On time | -1.190 | 0.234 | 0.05 | There is no difference |
| | Adequate | -2.688 | 0.007 | 0.05 | There are differences |
| | Clarity | -2.591 | 0.010 | 0.05 | There are differences |
| | Accurate | -4.192 | 0,000 | 0.05 | There are differences |
| | Comparable | -2.534 | 0.011 | 0.05 | There are differences |
| | Easy to access | -0.767 | 0.443 | 0.05 | There is no difference |
| | Disclosure | -3.366 | 0.001 | 0.05 | There are differences |

Source: (data processed 2024)

Based on the results of the Mann-Whitney U test data processing between internal stakeholders and external stakeholders on the indicators of the Accountability variable on 78 respondents, the results show that there are significant differences in the Law and honesty indicators with a Z count of 3.479, and Process Indicators with a Z count of 2.891. While for program, policy and performance indicators there is no difference in perception because the value of Z count < Z table.

Meanwhile, the results of the Mann-Whitney U Test data processing between internal stakeholders and external stakeholders on the indicators of the Transparency variable showed that there are significant differences in adequate indicators with a Z count of 2.688, clarity indicators with a Z count of 2.591, accurate indicators with a Z count of 4.192, comparable indicators with a Z count of 2,534 and on disclosure indicators with a Z count of 3.355. As for the indicators of timely and easily accessible, there is no difference in perception because the value of Z count < Z table.

4.8. Discussion

Referring to the results of the Mann-Whitney U Test, the average value of internal stakeholder perceptions is excellent compared to external stakeholders on the Accountability and Transparency of the Ministry of Agriculture’s financial statements, by 41.22 and 42.42 as well as 33.32 and 29.03. These results illustrate that the involvement of internal stakeholders as stakeholders or users as well as compilers of the Ministry of Agriculture’s Financial

Statements makes them give an excellent perception of the Accountability and Transparency of its Financial Statements. Based on the results of interviews with the Head of the Accounting, Verification and TLHP Work Team, the BASTBANPEM Application has contributed to meeting the data needs requested by Internal and External Auditors in the financial statements and the application can be used as a measure of compliance and internal control efforts in the implementation of government aid budget realization, so that the financial statements presented, especially related to the realization of government aid expenditure which is classified as large each year, have been presented adequately.

Similarly, based on the results of interviews with the Head of the Finance Group, the Ministry of Agriculture's financial statements have been prepared adequately in accordance with the requests and directions of the Internal Auditor and External Auditor during their preparation, especially in the report on government assistance expenditure posts that have been able to describe the conditions for the implementation of government assistance activities in the 2023 period. The required data is taken from the BASTBANPEM Application and an explanation of the implementation of the government assistance programme from the Technical Directorate as the activity implementer.

In contrast to the perception of internal stakeholders, the Auditor of the Supreme Audit Agency (BPK) in examining financial statements is based on BPK Regulation Number 1 of 2017 concerning State Financial Audit Standards where the BPK must assess that the financial statements have been presented fairly, in all material respects, the financial position of the Ministry of Agriculture during the examination period, and budget realisation, changes in excess budget balances, operations, cash flows, and changes in equity for the year ended on that date, in accordance with Government Accounting Standards. To obtain reasonable assurance on the fairness of the financial statements, BPK also examines the internal control system and compliance with laws and regulations. BPK Audit Criteria itself is the financial statements must describe the characteristics of relevant, complete, reliable, neutral and understandable.

Based on an interview with the BPK Auditor on the Ministry of Agriculture's FY 2023 financial statements, the Ministry of Agriculture's financial statements are very responsive and open in responding to data requests and follow-up on BPK findings so far, the disclosure of information on Government Aid expenditures has also been more detailed. This can be fulfilled because of the data obtained from the BASTBANPEM Application. However, there are still things that need to be improved in the BASTBANPEM Application and disclosures in the financial statements to be more accurate and adequate. In the BASTBANPEM Application, especially in the details of monetary assistance, for example, there is no feature in the BASTBANPEM Application that can present how much assistance in the form of money is left in the POKTAN account until the completion of the budget period (what is available is only photo documentation, scanned documents of expenditure receipts and account books of beneficiaries), while BPK in its examination requested that the Ministry of Agriculture present this data in the Financial Statements. Furthermore, there is still a lack of detail in internal control or initial verification from the Ministry of Agriculture of the inputted BASTBANPEM data.

Another thing with interviews with other BPK Auditors who said that there were still shortcomings in the disclosure of assets, liabilities and also the implementation of programs that had been carried out or would be carried out subsequently after the audited reporting period. BPK auditors hope that the preparation of future financial reports can pay more attention to Government Accounting Standards (SAP) in preparing financial reports so that it can be said that financial reports have been prepared adequately.

External Stakeholders' Perceptions of the Accountability and Transparency of the Ministry of Agriculture's FY 2023 Financial Statements are inevitably also influenced by the case currently being faced by the Ministry of Agriculture. Although the object is different from the current research, it has quite an impact on the results of the BPK Opinion for FY 2023 on the Ministry of Agriculture in accordance with the Audit Report on Central Government Financial Statements (LKPP) Year 2023 Number: 35.a/LHP/XV/05/2024 dated 21 May 2024 which fell from Unqualified (WTP) from 2016 to 2022 to Unqualified (WDP).

5. Conclusion

The perception of internal stakeholders of the BASTBANPEM Application on the Accountability and Transparency of the Ministry of Agriculture's Financial Statements is 41.22 and 42.42, which illustrates that their perceptions are excellent compared to the Perception of external stakeholders of the BASTBANPEM Application on the Accountability and Transparency of the Ministry of Agriculture's Financial Statements which is 33.32 and 29.03 with fairly good criteria. Indicators that greatly affect the average value of Internal and External stakeholder perceptions on each Accountability and Transparency Variable are Law & honesty and Accurate. Improvements are needed in the

BASTBANPEM Application, especially in the details of monetary assistance, for example, there is no feature in the BASTBANPEM Application that can present how much assistance in the form of money is left in the POKTAN account. Likewise, the disclosures in the financial statements should be more accurate and adequate, such as disclosures regarding assets, liabilities and also the implementation of programs that have been carried out or will be carried out in the future after the audited reporting period. And it is expected to pay more attention to Government Accounting Standards (SAP). The result showed that there are differences in perceptions between Internal Stakeholders and External Stakeholders of the BASTBANPEM Application on the accountability of the Ministry of Agriculture's financial statements, namely on Indicators of Legal & Honesty and Process, but overall there is no difference in perceptions between internal and external stakeholders regarding the Accountability of the Ministry of Agriculture's Financial Reports. This is different from the results on the transparency variable, that overall there is a difference in perception between Internal Stakeholders and External Stakeholders of the BASTBANPEM Application on the Transparency of the Ministry of Agriculture's Financial statements, namely on indicators of adequate, clear, accurate, comparable and disclosure.

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