

## Determinants of Government Agency Accountability in Rokan Hilir

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### Abstract

**Purpose:** *This study aims to examine the influence of the implementation of Government Accounting Standards, Good Corporate Governance, supervision of financial reporting quality, and human resource competence on the performance accountability of government institutions.*

**Methodology/approach:** *The research employed a quantitative approach using primary data collected through structured questionnaires distributed to finance officials and staff of Regional Apparatus Organizations in Rokan Hilir Regency. Respondents were selected based on their direct involvement in financial management, reporting, and accountability processes. Data were analyzed using multiple linear regression to test both partial and simultaneous effects of the independent variables on institutional accountability performance.*

**Findings:** *The findings show that Government Accounting Standards, Good Corporate Governance, financial reporting supervision, and human resource competence positively and significantly affect government accountability performance. The instruments are valid and reliable, and the regression model meets classical assumption tests, indicating reliable results.*

**Practical Implications:** *The research results indicate that government institutions should strengthen compliance with accounting standards, improve governance mechanisms, enhance oversight of financial reporting quality, and develop human resource competencies to achieve stronger accountability and improve the quality of public sector financial management and institutional governance.*

**Originality:** *This study contributes to public sector accountability literature by examining the role of Government Accounting Standards, Good Corporate Governance, financial reporting supervision, and human resource competence in improving institutional accountability performance in Regional Apparatus Organizations of Rokan Hilir Regency.*

### Keywords:

Government Accounting Standards; Good Corporate Governance; Financial Reporting Quality Supervision; Human Resource Competence; Performance Accountability

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## INTRODUCTION

Performance accountability in government agencies has become a central issue in public sector management because citizens increasingly demand that public institutions operate transparently, efficiently, and responsibly. In Indonesia, the implementation of performance-based governance requires local governments not only to comply with budgetary and financial regulations, but also to demonstrate measurable outcomes through planning, budgeting, implementation, reporting, and evaluation. Therefore, government agency performance accountability is closely related to the quality of financial reporting, governance practices, internal supervision, and the competence of officials who manage public resources (Mardiasmo, 2018).

The urgency of this study can be seen from the accountability condition of Rokan Hilir Regency. Although the local government has obtained an unqualified opinion, the audit results of the Supreme Audit Board show that the Financial Statements of Rokan Hilir Regency received an Unqualified Opinion with Emphasis of Matter (WTP-PSH) for the 2021, 2022, 2023, and 2024 fiscal years. This condition indicates that financial statements may have met the general fairness criteria, but certain matters still require serious attention in financial management and disclosure. In addition, the need to strengthen the Government Agency Performance Accountability System (SAKIP) is also reflected in local government improvement programs, including technical guidance on SAKIP implementation. Rokan Hilir previously obtained a SAKIP score of 54.37 with a CC predicate, while several regional apparatus organizations still showed varied SAKIP achievements. These facts indicate that accountability strengthening in Rokan Hilir is not only a normative issue, but also an empirical problem that requires further investigation. The audit opinion data for Rokan Hilir Regency's LKPD for 2021–2024 were recorded as an Unqualified Opinion with Emphasis of Matter (WTP-PSH) by BPK Riau, while the SAKIP score of 54.37 with a CC predicate appeared in the official publication of the Rokan Hilir Regency Government/Media Center (BPK RI, 2025; Media Center Rokan Hilir, 2022).

In practical terms, the accountability problem in Rokan Hilir may arise from the interaction of several institutional factors. Regional apparatus organizations are required to prepare financial reports, implement programs, and account for budget realization, while at the same time facing demands for transparency, accuracy, and timely reporting. Weak implementation of Government Accounting Standards may reduce the comparability and reliability of financial information. Ineffective governance practices may weaken transparency and responsibility in decision making. Limited supervision of financial reporting quality may allow errors, delays, or incomplete documentation to remain uncorrected. Meanwhile, inadequate human resource competence may reduce the ability of finance officials to interpret regulations, operate reporting systems, and prepare accountable reports. Thus, these four factors are relevant to explain why performance accountability varies across local government institutions.

Previous studies have examined the determinants of accountability and financial reporting quality in the public sector, but the findings remain inconsistent. Some studies found that the implementation of Government Accounting Standards significantly improves accountability, while other studies reported insignificant or context dependent effects. Similar mixed findings also appear in studies on good governance, supervision, internal control, information technology, and human resource competence. Recent studies show that financial reporting quality in local governments is influenced by internal control, audit opinion, e-government implementation, and financial management competence, yet their effectiveness may differ across regions because of variations in technical capacity, leadership commitment, digital readiness, and organizational culture. Recent Indonesian local-government research also shows that information system utilization may not always have a partial effect on reporting quality, whereas human resource competence often remains significant. A recent 2025 study on Indonesian local government financial reporting analyzed 187 audited LKPD reports by BPK for the 2018–2022 period and emphasized the roles of internal control, audit opinion, e-government, and financial management competence. Meanwhile, a 2026 study on SIPD and human resource competence also showed that partial effects are not always consistent (Badewin et al., 2025).

These inconsistencies indicate a clearer research gap. First, previous studies have often examined the variables separately, so they have not fully explained how technical compliance, governance values, supervision, and competence work together in shaping accountability. Second, many studies focus on general local government settings without emphasizing specific regional phenomena that create urgency for the study. Third, earlier findings may differ because accountability is strongly influenced by regional administrative capacity, organizational work culture, supervision intensity, and methodological differences such as sample characteristics, measurement indicators, and research period. Therefore, the mixed results in prior studies should not only be treated as statistical differences, but also as evidence that accountability mechanisms may operate differently across local government contexts.

This study is anchored in stewardship theory, which views public officials as stewards entrusted with public resources and organizational goals. Within this perspective, accountability improves when public officials are supported by institutional mechanisms that direct them to act in the public interest. Government Accounting Standards provide the technical rules for recording and reporting transactions. Good corporate governance strengthens transparency, responsibility, fairness, and participation in organizational processes. Supervision of financial reporting quality functions as a control mechanism that detects weaknesses and ensures corrective action. Human resource competence enables officials to understand standards, apply procedures, and produce reliable reports. These variables therefore do not work separately; they form an integrated stewardship

mechanism in which standards provide direction, competence enables implementation, governance creates ethical discipline, and supervision ensures that the process remains accountable.

This article differs from previous studies in three ways. First, it combines four explanatory variables in one empirical model: Government Accounting Standards implementation, good corporate governance, financial reporting quality supervision, and human resource competence. Second, it focuses specifically on regional apparatus organizations in Rokan Hilir Regency, a local government context that shows an empirical need for accountability improvement based on audit opinion and SAKIP-related conditions. Third, it not only tests the significance of each determinant, but also compares their relative contribution in explaining government agency performance accountability. Based on these considerations, this study aims to analyze the effects of Government Accounting Standards implementation, good corporate governance, financial reporting quality supervision, and human resource competence on the performance accountability of government agencies in Rokan Hilir Regency

Furthermore, recent research on the implementation of SIPD-RI shows that digital government systems can influence the quality of financial reports and accountability when supported by infrastructure, training, and management commitment. This indicates that differences in research findings may be caused by variations in regional capacity, organizational readiness, technological implementation, respondent characteristics, and methodological design. Therefore, the mixed results in previous studies should be viewed as an important research gap, especially in local government contexts such as Rokan Hilir Regency, where accounting standards, governance practices, supervision, and human resource competence may operate differently from other regions. (Satrio et al., 2026).

## **LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT**

### **Stewardship Theory**

Stewardship theory assumes that managers or public officials are motivated to work for organizational objectives rather than merely for personal gain. In the public sector, the theory implies that government employees are expected to manage public resources prudently, comply with regulations, and report the outcomes of their work honestly. The stronger the institutional mechanisms that support stewardship behavior, the stronger the resulting accountability (Bastian, 2015; Mardiasmo, 2018).

### **Government Agency Performance Accountability**

Government agency performance accountability refers to the obligation of public institutions to explain and justify the success or failure of organizational missions in achieving predetermined goals and targets. In practice, accountability is reflected in the ability of agencies to plan programs, implement them responsibly, document outcomes, and report them to stakeholders in a transparent

manner. Accountability is therefore not only a reporting obligation but also an indicator of organizational discipline and responsiveness (BPKP, 2018; Perwirasari, 2019).

### **Implementation of Government Accounting Standards**

The implementation of government accounting standards refers to the process of identifying, recording, measuring, classifying, summarizing, presenting, and interpreting government financial transactions in accordance with prevailing standards. Proper implementation improves comparability, reliability, and transparency in public financial reporting. When accounting standards are applied consistently, government agencies are more likely to produce credible reports that support stronger performance accountability (Halim & Kusufi, 2018; Mardiasmo, 2018).

### **Good Corporate Governance**

In the public sector, good corporate governance can be understood as the application of governance principles such as participation, transparency, responsibility, accountability, and fairness. Governance principles strengthen institutional discipline, improve decision making, and reduce the risk of arbitrary or opaque conduct. Agencies that embed governance values in their daily routines are more likely to be accountable to internal and external stakeholders (Hikmah et al., 2017; Mardiasmo, 2018).

### **Supervision of Financial Reporting Quality**

Supervision of financial reporting quality refers to monitoring activities that assess whether financial reports are prepared accurately, timely, and in accordance with applicable rules. Supervision can involve review of the reporting process, examination of supporting documents, and correction of weaknesses before reports are finalized. Strong supervision reduces reporting errors and encourages compliance, thereby supporting broader performance accountability (Fitri, 2017; Istiqomah, 2021).

### **Human Resource Competence**

Human resource competence relates to the knowledge, technical skills, and behavioral attributes required to perform work effectively. In public financial management, competent staff understand accounting rules, reporting procedures, internal control, and performance measurement. Higher competence improves the quality of work outputs and reduces procedural mistakes, which ultimately contributes to stronger accountability (Mangkunegara, 2018; Spencer & Spencer, 2017).

H1: The implementation of government accounting standards has a positive effect on government agency performance accountability.

H2: Good corporate governance has a positive effect on government agency performance accountability.

H3: Supervision of financial reporting quality has a positive effect on government agency

performance accountability.

H4: Human resource competence has a positive effect on government agency performance accountability.

Based on stewardship theory and the prior literature, this study conceptualizes government agency performance accountability as the dependent outcome that is shaped by four reinforcing drivers. The implementation of government accounting standards improves compliance and report quality; good corporate governance shapes ethical and transparent conduct; supervision of financial reporting quality ensures correction and control; and human resource competence improves the ability of employees to perform accounting and accountability tasks accurately. Because these four variables operate within the same organizational chain, they are expected to strengthen accountability both individually and collectively (Bastian, 2015; Meliana et al., 2022; Sirkomba, 2022).

### Conceptual Framework

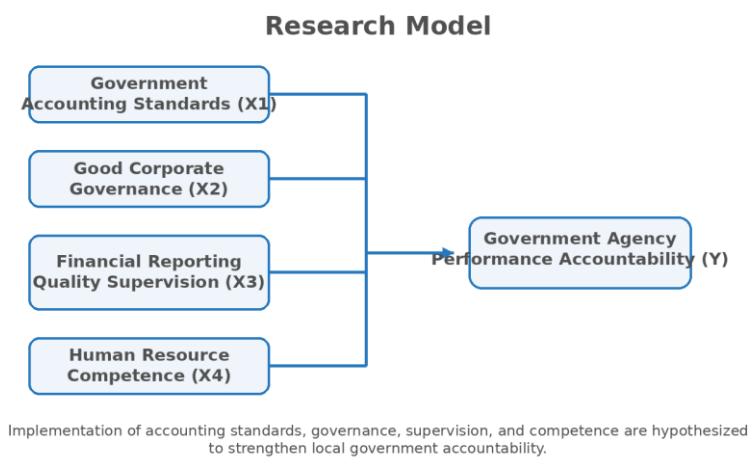


Figure 1. Research Model of Government Agency Performance Accountability

The present study, therefore, occupies an empirical position between technical and behavioral explanations of accountability. Technical explanations focus on standards, reporting procedures, and supervision, whereas behavioral explanations focus on values, ethics, and competence. In regional government practice, both dimensions are inseparable. Financial reports can only become meaningful accountability instruments when they are produced under sound governance and by competent personnel (BPKP, 2018; Mangkunegara, 2018).

Prior empirical studies generally agree that accountability in the public sector is affected by administrative quality and institutional discipline, yet they differ in terms of which determinant is the most decisive. Some studies emphasize accounting compliance, while others highlight governance, supervision, or employee competence. These differences may stem from institutional heterogeneity, sectoral characteristics, and different measurement choices. For this reason, testing the four variables simultaneously in one local government setting provides a more balanced explanation of

performance accountability (Fitri, 2017; Hikmah et al., 2017; Riyani & Widajantie, 2022; Widya, 2019).

## METHOD

This study used a quantitative approach with a survey design. The design was selected because the study aimed to test the influence of several independent variables on government agency performance accountability using structured and measurable indicators. The unit of analysis was the regional apparatus organization in Rokan Hilir Regency (Creswell, 2016; Sekaran, 2017).

The population consisted of employees who perform accounting and financial management functions in regional apparatus organizations. Respondents were selected from heads of finance sub-divisions and finance/accounting staff because these positions are directly involved in financial recording, supervision, and reporting processes. A total of 78 questionnaires were distributed and all were returned and deemed usable, resulting in a 100 percent response rate (Sekaran, 2017).

The dependent variable was government agency performance accountability. The independent variables were the implementation of government accounting standards, good corporate governance, supervision of financial reporting quality, and human resource competence. All variables were measured using Likert-scale questionnaire items adapted from prior literature and operationalized through relevant indicators. Government accounting standards were captured through compliance with public sector accounting standards; good corporate governance through accountability, transparency, responsibility, participation, and fairness; supervision of financial reporting quality through supervisory subject, object, and timing; and human resource competence through knowledge, skills, and behavior (BPKP, 2018; Halim & Kusufi, 2018; Mangkunegara, 2018; Mardiasmo, 2018).

The data used in this study included primary and secondary data. Primary data were obtained from questionnaire responses, while secondary data were collected from documentation relevant to the institutional setting. Before hypothesis testing, the instrument was assessed using validity and reliability tests. Data analysis was performed using SPSS 24 and included descriptive statistics, classical assumption testing, multiple linear regression, coefficient of determination testing, and partial t-tests. The regression model can be expressed as  $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$  (Creswell, 2016; Sekaran, 2017).

**Table 1.** Respondent Profile

Profile	Category	Frequency / Percentage
Gender	Male; Female	45 (57.7%); 33 (42.3%)
Length of service	< 3 years; ≥ 4 years	17 (21.8%); 61

		(78.2%)
Education	Bachelor; Master; Doctorate	46 (59.0%); 27 (34.6%); 5 (6.4%)
Position	Head of Finance Sub-Division; Finance/Accounting Staff	26 (33.3%); 52 (66.7%)

Source: Primary data processed, 2023.

To improve clarity, Table 1 summarizes the operational focus of each variable used in the study. The indicators show that accountability in local government is multidimensional and depends on the interaction between regulatory compliance, governance values, supervisory effectiveness, and staff capability (BPKP, 2018; Halim & Kusufi, 2018; Mardiasmo, 2018; Spencer & Spencer, 2017).

Table 1a. Operational Summary of Research Variables

Variable	Core indicators	Analytical role
Government accounting standards	Compliance with PSAP and government financial statement presentation	Technical compliance driver
Good corporate governance	Participation, transparency, responsibility, accountability, fairness	Governance and ethical driver
Financial reporting quality supervision	Supervisory subject, object, and timing	Control and monitoring driver
Human resource competence	Knowledge, skills, and behavior	Capability driver
Performance accountability	Honesty/legal accountability, process, program, and policy accountability	Dependent variable

Source: Developed from the operational definitions in the underlying thesis.

## RESULTS AND DISCUSSION

The respondent profile shows that the majority of respondents were employees with at least four years of service and were directly involved in finance and accounting functions within Regional Apparatus Organizations. This profile is important because the respondents were not general administrative employees, but officials and staff who understand the practical process of budgeting, financial recording, reporting, supervision, and accountability reporting. Therefore, their responses reflect institutional practices related to government financial accountability in Rokan Hilir Regency (Sekaran, 2017; Creswell, 2016).

The descriptive statistics indicate that all research variables were perceived at a moderate-to-good level. However, these results should not be interpreted as indicating that accountability practices are already optimal. In the context of Rokan Hilir Regency, the statistical results need to be understood alongside the local accountability phenomenon. Although Rokan Hilir has obtained an unqualified opinion on its financial statements, the repeated Unqualified Opinion with Emphasis of Matter indicates that certain aspects of financial management and disclosure still require attention.

This condition suggests that formal compliance may already exist, but improvements are still needed in the quality of implementation, supervision, and follow-up mechanisms. Thus, the descriptive findings support the argument that accountability is not merely determined by the existence of regulations, but by how consistently those regulations are implemented by competent human resources under effective supervision (BPKP, 2018; Mardiasmo, 2018).

Descriptive statistics show that the mean score of the implementation of government accounting standards was 51.83, good corporate governance 33.82, supervision of financial reporting quality 18.83, human resource competence 30.59, and government agency performance accountability 42.69. These results indicate that the respondents generally perceived the organizational conditions and accountability practices to be at a moderate-to-good level, although some indicators remained less than optimal (Ghozali, 2017).

Instrument testing demonstrated that all questionnaire items were valid, as the corrected item-total correlations exceeded the critical value. Reliability testing also showed strong internal consistency, with Cronbach's alpha values of 0.919 for government accounting standards, 0.905 for good corporate governance, 0.942 for supervision of financial reporting quality, 0.936 for human resource competence, and 0.814 for performance accountability. These values indicate that the measurement instrument was reliable for subsequent analysis (Ghozali, 2017).

The classical assumption tests suggest that the regression model was appropriate. The residuals were normally distributed, there was no serious multicollinearity problem because the tolerance values exceeded 0.10 and the VIF values were below 10, and the model met the general requirements for multiple linear regression analysis (Ghozali, 2017).

The estimated regression equation is  $Y = 17.296 + 0.139X_1 + 0.196X_2 + 0.330X_3 + 0.175X_4$ . The positive coefficients indicate that improvements in each independent variable are associated with higher government agency performance accountability. The coefficient of determination shows an Adjusted R Square of 0.665, which means that 66.5 percent of the variation in performance accountability can be explained jointly by the four predictors, while the remaining 33.5 percent is attributable to other variables outside the model (Ghozali, 2017).

**Table 2.** Descriptive Statistics

Variable	N	Minimum	Maximum	Mean (SD)
Government accounting standards (X1)	78	37	69	51.83 (8.322)
Good corporate governance (X2)	78	19	48	33.82 (8.146)
Financial reporting quality supervision	78	8	30	18.83 (6.093)

(X3)				
Human resource competence (X4)	78	18	45	30.59 (7.691)
Performance accountability (Y)	78	28	57	42.69 (6.255)

Source: Primary data processed, 2026.

**Table 3.** Hypothesis Testing Results

Variable	B	Std. Error	Beta	t	Sig.
Constant	17.296	2.761	—	6.264	0.000
Government accounting standards (X1)	0.139	0.064	0.184	2.177	0.033
Good corporate governance (X2)	0.196	0.071	0.256	2.764	0.007
Financial reporting quality supervision (X3)	0.330	0.112	0.321	2.939	0.004
Human resource competence (X4)	0.175	0.081	0.216	2.153	0.035

Adjusted R Square = 0.665. Source: Primary data processed, 2023.

**Discussion of H1: Government accounting standards and performance accountability**

The first hypothesis is supported, indicating that the implementation of Government Accounting Standards has a positive and significant effect on government agency performance accountability. This result shows that the more consistently accounting standards are implemented, the stronger the accountability of government agencies. In practice, Government Accounting Standards help Regional Apparatus Organizations prepare financial information that is reliable, comparable, understandable, and useful for evaluating program performance. Thus, accounting standards do not only function as technical reporting guidelines, but also as instruments that support transparency, administrative discipline, and accountability in public financial management. (BPKP, 2018; Mardiasmo, 2018; Noormansyah & Sirkomba, 2022; Riyani & Widajantie, 2022).

This finding is relevant to the accountability phenomenon in Rokan Hilir Regency. The existence of an unqualified opinion does not automatically mean that all accountability issues have been fully resolved, because audit opinion mainly reflects the fairness of financial statement presentation based on applicable criteria. In the case of Rokan Hilir, the Financial Statements of Rokan Hilir Regency for several fiscal years received an Unqualified Opinion with Emphasis of Matter, which indicates that

certain information or conditions still require attention from financial statement users. Therefore, the implementation of Government Accounting Standards is important not only to fulfill formal compliance, but also to ensure adequate disclosure, improve the quality of financial information, and strengthen the basis for evaluating government performance accountability. (BPK RI Representative Office of Riau Province, n.d.; Mardiasmo, 2018).

In the framework of Stewardship Theory, compliance with Government Accounting Standards reflects the responsibility of public officials as stewards who are entrusted to manage public resources. When public officials apply accounting standards properly, they can reduce the risk of inaccurate reporting, incomplete disclosure, and weak financial justification. However, the relatively smaller contribution of this variable compared with financial reporting quality supervision indicates that standards alone are not sufficient to produce strong accountability. Accounting standards become more effective when supported by competent human resources, institutional discipline, and strong monitoring mechanisms. This explains why previous studies have produced mixed results: in some local governments, accounting standards significantly improve accountability, while in others their effect may be weaker because implementation depends on organizational culture, staff capability, supervision intensity, and the consistency of internal control practices. (Bastian, 2015; Donaldson & Davis, 1991; Fitri, 2017; Noormansyah & Sirkomba, 2022; Riyani & Widajantie, 2022).

### **Discussion of H2: Good corporate governance and performance accountability**

The second hypothesis is supported, showing that good corporate governance has a positive and significant effect on government agency performance accountability. This finding indicates that governance principles such as transparency, responsibility, accountability, participation, and fairness contribute to better accountability performance. In local government institutions, governance is reflected in how decisions are made, how information is disclosed, how duties are distributed, and how officials are held responsible for their actions. Thus, good governance strengthens institutional discipline and encourages public officials to manage public resources in accordance with accountability principles. (Hikmah et al., 2017; Mardiasmo, 2018; Meliana et al., 2022).

This result is important because accountability in government agencies is not only a matter of preparing financial and performance reports, but also a matter of organizational behavior. Financial reports and performance reports will have limited meaning if they are produced in an organizational environment that lacks transparency, weak coordination, or low responsibility. In Rokan Hilir Regency, the need to strengthen governance becomes relevant because BPK emphasizes that an unqualified opinion reflects the fairness of financial statement presentation, but it does not automatically mean that the financial statements are free from weaknesses, fraud risk, or other governance problems. Therefore, good governance is needed to ensure that planning, budgeting, expenditure control, reporting, and audit follow-up are carried out transparently and responsibly.

(BPK RI Representative Office of Riau Province, 2025; BPK RI Representative Office of Riau Province, n.d.; Mardiasmo, 2018).

From the perspective of Stewardship Theory, good governance strengthens the moral and institutional foundation of stewardship behavior. Public officials are expected to prioritize organizational and public interests over personal or sectional interests. Governance principles help direct officials to act transparently, responsibly, and fairly in managing public funds. Therefore, good corporate governance serves as a bridge between formal regulations and ethical public sector behavior. This finding is also consistent with previous studies which found that good governance has a positive effect on government performance and government agency performance accountability because it creates clearer responsibility structures, improves transparency, and strengthens public trust. (Donaldson & Davis, 1991; Hikmah et al., 2017; Meliana et al., 2022; Pribadi et al., 2024).

### **Discussion of H3: Supervision of financial reporting quality and performance accountability**

The third hypothesis is supported, and financial reporting quality supervision emerges as the most dominant variable in explaining government agency performance accountability. This result indicates that supervision has the strongest practical role compared with the other variables because it directly monitors whether financial reporting procedures are implemented properly, supporting documents are complete, errors are corrected, and reports are submitted in accordance with applicable regulations. In public sector financial management, supervision functions as a control mechanism that ensures financial reporting activities remain aligned with standards, organizational objectives, and accountability requirements. (BPKP, 2018; Fitri, 2017; Istiqomah, 2021; Mardiasmo, 2018).

In the context of Rokan Hilir Regency, supervision becomes especially important because the local accountability phenomenon shows that formal financial reporting has achieved an unqualified opinion, but still contains matters requiring emphasis and follow-up. BPK Riau records that the Financial Statements of Rokan Hilir Regency for 2021, 2022, 2023, and 2024 received an Unqualified Opinion with Emphasis of Matter. This condition indicates that the main challenge is not merely the absence of standards or procedures, but the consistency of control in ensuring that standards and procedures are implemented properly. Strong supervision helps detect weaknesses before they develop into more serious accountability problems, while also encouraging each Regional Apparatus Organization to be more disciplined in documenting transactions, preparing reports, and responding to audit recommendations. (BPK RI Representative Office of Riau Province, n.d.; BPKP, 2018; Mardiasmo, 2018).

The dominance of supervision also implies that accounting standards and human resource competence may be underutilized when oversight is weak. Competent employees may understand the rules, and accounting standards may already be available, but without effective supervision, reporting discipline may decline. Supervision functions as a control mechanism that converts knowledge, standards, and procedures into accountable reporting behavior. In the framework of Stewardship Theory, supervision does not necessarily indicate distrust toward public officials; rather, it serves as an institutional support mechanism that helps stewards remain aligned with public objectives, regulatory expectations, and ethical responsibility in managing public resources. (Donaldson & Davis, 1991; Davis et al., 1997; Mardiasmo, 2018; Ramdhanu, 2019).

This finding also explains why supervision becomes a key factor in Rokan Hilir Regency. The achievement of an unqualified opinion should not be interpreted as the absence of all governance risks, because BPK emphasizes that WTP does not automatically mean that an entity is free from weaknesses, irregularities, or potential corruption. Therefore, the strong effect of supervision suggests that accountability improvement in Rokan Hilir depends not only on the availability of accounting standards and competent staff, but also on the consistency of review, verification, correction, and follow-up mechanisms. In this sense, supervision acts as the operational link between formal compliance and real accountability practice. (BPK RI, 2011; Fitri, 2017; Istiqomah, 2021).

#### **Discussion of H4: Human resource competence and performance accountability**

The fourth hypothesis is supported, indicating that human resource competence has a positive and significant effect on government agency performance accountability. This finding shows that employees with adequate knowledge, technical skills, and work behavior are more capable of preparing financial reports, understanding Government Accounting Standards, operating reporting systems, and maintaining accountability documents. In public sector financial management, competent human resources are essential because the quality of accountability reports depends not only on formal rules, but also on the ability of officials to apply those rules accurately in administrative and reporting practices. (Mangkunegara, 2018; Spencer & Spencer, 2017; Meliana et al., 2022).

In local government practice, competence is crucial because regulations and reporting requirements are often complex. Financial officials must understand not only accounting procedures, but also budgeting rules, performance reporting, internal control, and audit follow-up mechanisms. In Rokan Hilir Regency, improving human resource competence is relevant because accountability problems may arise when staff are unable to translate regulations into accurate and timely reporting practices. Technical errors, incomplete documentation, and delays in reporting often occur not because rules are unavailable, but because employees lack sufficient understanding, practical skills, or continuous technical training. (BPKP, 2018; Mardiasmo, 2018; Noormansyah & Sirkomba, 2022).

From the perspective of Stewardship Theory, competent human resources strengthen the capacity of public officials to act as responsible stewards. Stewardship behavior requires not only ethical intention and organizational commitment, but also adequate ability to manage public resources properly. Therefore, competence supports accountability by ensuring that officials are able to perform their duties professionally, prepare reliable financial information, and support transparent performance reporting. However, this result also indicates that competence must be accompanied by supervision and governance, because competent employees still need a supportive organizational environment and clear monitoring mechanisms so that their abilities are consistently directed toward public accountability. (Donaldson & Davis, 1991; Davis et al., 1997; Mardiasmo, 2018; Meliana et al., 2022).

### **CONCLUSION, IMPLICATION AND LIMITATION**

This study concludes that the implementation of government accounting standards, good corporate governance, supervision of financial reporting quality, and human resource competence all have positive and significant effects on the performance accountability of government agencies in Rokan Hilir Regency. Among the four predictors, supervision of financial reporting quality has the strongest contribution, which highlights the strategic role of oversight in ensuring accountable public sector performance (Fitri, 2017; Meliana et al., 2022; Riyani & Widajantie, 2022; Sirkomba, 2022).

The practical implication is that local governments should improve accountability not only by enforcing accounting rules but also by strengthening governance behavior, enhancing the quality of supervision, and developing staff competence. Institutional reforms in these four areas are likely to improve the credibility of performance information and support better public management outcomes (BPKP, 2018; Mardiasmo, 2018).

This study has several limitations. It only examined four predictors of performance accountability and therefore did not include other potentially relevant variables such as reporting systems, organizational culture, leadership style, or internal control effectiveness. In addition, the study relied on questionnaire responses, which may contain subjective bias and response inconsistency. Future studies may expand the model, use broader samples, and combine survey data with interviews or documentary analysis to generate deeper explanations (Creswell, 2016; Sekaran, 2017).

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