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The Impact of Financial Reporting Information Disclosure on Public Trust Levels in Governmental Institutions

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ABSTRAK
Penelitian ini bertujuan untuk menganalisis pengaruh pengungkapan informasi pelaporan keuangan terhadap tingkat kepercayaan masyarakat terhadap lembaga pemerintah. Latar belakang penelitian ini adalah keterbukaan informasi pelaporan keuangan dan variabel-variabel yang mempengaruhinya. Metode penelitian ini menggunakan data primer, yaitu data yang diperoleh dari survei yang dilakukan melalui kuesioner yang dibagikan kepada responden. Kuesioner yang digunakan adalah jenis pilihan dengan skala yang diberi skor (nilai) untuk setiap kategori. Temuan utama menunjukkan bahwa terdapat variabel X1, X4, dan X5, H0 diterima dan H1 ditolak atau dengan kata lain kelima variabel tersebut tidak berpengaruh signifikan terhadap tingkat kepercayaan terhadap lembaga pemerintah. Dan ada juga variabel X2 dan X3, H0 ditolak dan H1 diterima atau dengan kata lain kedua variabel ini berpengaruh signifikan terhadap tingkat kepercayaan terhadap lembaga pemerintah.

Keywords :
financial reporting, public sector accounting, public trust, government agencies.

ABSTRACT
This study aims to analyze the effect of disclosing financial reporting information on the level of public trust in government institutions. The background of this research is the disclosure of financial reporting information and the variables that influence it. This research method uses primary data, namely data obtained from surveys conducted through questionnaires distributed to respondents. The questionnaire used is a type of choice with a scale that is given a score (value) for each category. The main findings show that there are variables X1, X4, and X5, H0 is accepted and H1 is rejected or in other words these five variables do not significantly affect the level of trust in government institutions. And there are also variables X2 and X3, H0 is rejected and H1 is accepted or in other words these two variables significantly affect the level of trust in government institutions.

INTRODUCTION

Disclosure of financial reporting information is an important practice in the transparency and accountability of government agencies. Financial information that is presented openly and clearly can help the public and other stakeholders to understand the government's financial performance and build trust in the institution.

Disclosure of financial reporting information: This variable reflects the level of openness and integration of financial information submitted by government agencies to the public. Good financial statement disclosure includes the presentation of financial information that is complete, accurate, relevant, and easily understood by stakeholders.

Public trust: this variable reflects the level of public trust in government agencies. Public trust is the public's positive evaluation of the integrity, credibility and transparency of government agencies in managing State finances.

Transparency of government institutions: this variable reflects the extent to which government institutions carry out transparency practices in financial management and public policies. Transparency of government institutions includes information accessibility, public participation in decision making, and accountability for actions and policies taken.

Quality of financial reporting: This variable reflects the quality of information conveyed in the financial statements of government agencies. The quality of financial reporting includes sustainability, consistency clarity, and reliability of the financial information presented.

Perception of financial management: This variable reflects the public's perception of the ability of government agencies to manage State finances efficiently, effectively and responsibly. This perception

can be influenced by previous experience, public knowledge, about financial management policies and practices, and the image of government institutions.

This study discusses several important points, namely, disclosure of financial reporting information affects the level of public trust in government agencies, transparency of government agencies plays a role in the relationship between disclosure of financial reporting information and the level of public trust, financial reporting quality mediates the effect of disclosure of financial reporting information on the level of public trust, and perceptions of financial management of government agencies affect the relationship between disclosure of financial reporting information and the level of public trust.

There are several objectives of this study, namely; (1) analyzing the effect of disclosure of financial reporting information on the level of public trust in government agencies, (2) examining the role of transparency of government agencies in the relationship between disclosure of financial reporting information and the level of public trust. (3) examine whether the quality of financial reporting acts as a mediator in the effect of disclosure of financial reporting information on the level of public trust, and (4) examine how perceptions of financial management of government agencies affect the relationship between disclosure of financial reporting information and the level of public trust.

THEORETICAL FOUNDATION

Stewardship Theory

Stewardship theory describes management that focuses on the interests of the organization, assuming humans are trustworthy, responsible, and honest. The implication in research is to show the relationship between variables with good financial management and accountability to the trust giver in an entity.

Financial Statement Transparency

Transparency of financial statements is openness and honesty in providing financial information to the public, aiming to build trust between institution managers and the public. Transparency in financial reporting involves important principles, such as the announcement of policies, the availability of easily accessible reports, timely accountability reports, means for public voices and suggestions, and information systems to the public.

Financial Statement Accountability

Agustinawati & Mawardi (2018) defines accountability as an attitude of responsibility by a person or group as the holder of control of zakat management to external parties (Muzakki). As for Djalil (2014: 63) views accountability as an ethical concept close to government public administration which is often used by using synonyms of accountability (responbility), which can be questioned (answerbility), which can be blamed (blameworthiness) and which has a connection with the hope of explaining one aspect of public administration.

Financial Report

Financial statements are business documents that provide summary information about the results of an entity's activities to various user groups, such as managers, investors, creditors, and regulatory agencies. This helps users of the report to make various decisions, especially in the context of economic decisions. Financial statements include the income statement, statement of changes in equity, statement of financial position, and statement of cash flows, and serve as information, accountability, and indicators of the entity's success in achieving its objectives.

Financial statements have key characteristics, namely they must be understandable, relevant, reliable and comparable. Accounting information must be transparent, useful, reliable, and comparable to previous periods or reports from similar entities.

Public Trust

Definition and Basic Concepts

a. Public Trust:

Public trust refers to the belief, conviction, or opinion held by the public towards an entity or institution. It involves the level of public trust and confidence in the integrity, competence and performance of an entity in achieving its set objectives. Public trust is particularly important in the

context of government agencies as it affects the support, legitimacy and credibility of an agency in the eyes of the public.

b. Disclosure of Financial Reporting Information:

Disclosure of financial reporting information is the process of providing relevant and reliable information about an entity's finances to stakeholders, such as shareholders, employees, investors, creditors, and the general public. This information usually includes financial statements, such as balance sheets, income statements, cash flow statements, and related notes.

c. Government Agencies:

Government agencies are entities responsible for the management and provision of public services within a country. Government agencies have a role in setting policies, enforcing laws, providing public services, and performing other functions related to government duties.

Factors Affecting the Level of Public Trust:

a. Transparency in information disclosure:

The level of transparency in information disclosure by an entity or institution affects public trust. The more transparent the information provided, the higher the likelihood that the public will trust the entity.

b. Accuracy and reliability of information:

The accuracy and reliability of information submitted by an entity or institution plays an important role in building public trust. Inaccurate or unreliable information can undermine public trust.

c. External oversight and audit:

The existence of independent external oversight and audits can enhance public trust. Rigorous oversight and audit processes help ensure compliance with rules and regulations and increase transparency and accountability of the institution.

d. Public participation in decision-making:

Involving public participation in decision-making processes can increase public trust. When the public feels involved and has a say in decision-making, they tend to have greater trust in the institution.

Relationship between Public Trust Level and Disclosure

The relationship between the level of public trust and the disclosure of financial reporting information in government agencies is very important in the context of government accountability and transparency. Transparency in the disclosure of financial information by government agencies increases public trust. When financial information such as revenues, expenses, assets, and liabilities are presented openly and clearly, the public has the opportunity to understand how public funds are managed and how decisions regarding their use are made.

If the information reported is inaccurate or unreliable, it can undermine public trust in government agencies. The credibility of government agencies in providing correct and reliable financial information will help build higher public trust.

External oversight and audits are important in building public trust in the financial information of government agencies. External audit results provide confidence to the public that the financial statements of government agencies have been independently examined and are in accordance with applicable accounting standards. The combination of external audits and strong oversight builds public trust in government agencies.

Overall, the relationship between the level of public trust and the disclosure of financial reporting information in government agencies is closely related. Transparency, accuracy, oversight, and public participation all play an important role in building and strengthening public trust in government agencies.

RESEARCH METHODS

Hypothesis

H0 = Level of Trust, Disclosure of Financial Reporting Information, Quality of Financial Reporting, Perceptions of Financial Reporting, Overall Assessment, Transparency of Government Institutions negatively affect the level of public trust in government institutions
H1 = Level of Trust, Disclosure of Financial Reporting Information, Quality of Financial Reporting, Perceptions of Financial Reporting, Overall Assessment, Transparency of Government Institutions have a positive effect on the level of public trust in government institutions.

Population and Sample

Population is a generalization area consisting of objects or subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions (Sugiyono, 2008: 115). This research is a hypothesis testing study that explains whether the level of trust, disclosure of financial reporting information, quality of financial reporting, perceptions of financial reporting, overall assessment, transparency of government institutions affect the level of public trust in government agencies. The method used in collecting data is by distributing questionnaires to a group of respondents. The population that is the object of this research is general public, North Sumatera. In this study using random sampling techniques, namely respondents were taken randomly not bound by a rule.

Data Collection Technique

This study uses primary data, namely data obtained from surveys conducted through questionnaires distributed to respondents. The questionnaire used is a choice type with a scale that is given a score (value) for each category:
- 1 (Strongly disagree)
- 2 (Disagree)
- 3 (Neutral)
- 4 (Agree)
- 5 (Strongly agree)

Variables studied

Dependent Variable
The dependent variable or commonly called variable Y, is the variable that is influenced by the independent variable. In this study using the dependent variable "overall assessment"

Independent Variable
Independent variables or commonly called X variables, are variables that affect the dependent variable. In this study using the independent variable "disclosure of financial reporting information, public trust, transparency of government agencies, quality of financial reporting, perceptions of financial management".

RESULT AND DISCUSSION

Questionnaire Return Rate

Respondents in this study who met the sample criteria were 60 respondents. The questionnaire was distributed 30 times to respondents or donors through the Google Forms link.

Table 4.1. Questionnaire Return Rate

Description	Total	Presentation
Questionnaires sent	60	100%
Returned questionnaires	60	100%
Non-returned questionnaires	0	0

Based on table 4.1 describes the rate of return of questionnaires that have been distributed to 60 respondents. It can be seen that the questionnaires sent by the respondents were 60 or 100%, then the questionnaires returned from the respondents were 60 or 100% response rate and the questionnaires that did not return were 0 or 0%. So the data processed were 60 respondents.

Respondent Characteristics

Respondents in this study were the general public, North Sumatera. The number of respondents used was 60 respondents. Respondent information that the author obtained included name, gender, age, and latest education. Information regarding the characteristics of respondents needs to be included to obtain additional knowledge for the smooth running of the research. To describe the characteristics of the respondents in question, the data is presented as follows:

Characteristics of Respondents by Age

Table 4.2.1 Characteristics of Respondents by Age

No	Age	Respondent Frequency	Frequency %
1	Less than 20 years	21	35 %
2	20-30 years	39	65 %
3	31-40 years	0	0
Total		**60**	**100%**

Based on the table above, the results obtained from the characteristics of respondents according to age, namely respondents aged less than 20 years as many as 21 people or 35%, then respondents aged 20-30 years 39 people or 65%, and respondents aged 31-40 years 0 people or 0%. So it can be concluded that the age of respondents who dominate is respondents aged 20-30 years.

Characteristics Based on Gender

The gender characteristics of respondents can be grouped into two groups, namely male and female groups, for more details, it is presented in the form of a table below

Table 4.2.2. Characteristics of Respondents by Gender

No	Gender	Respondent Frequency	Frequency %
1	Male	15	25%
2	Female	45	75%
Total		**60**	**100%**

Based on the table above, it can be concluded that the respondents used were male as many as 15 people or 25% and the respondents who were female were 75 people or 75%.

Characteristics of Respondents Based on Education Level

Table 4.2.3. Characteristics of Respondents based on Education Level

No	Last Education	Respondent Frequency	Frequency (%)
1	ELEMENTARY/MIDDLE SCHOOL	0	0
2	SMA/SMK	49	81,67%
3	Diploma	1	1,67%
4	Bachelor (S1)	10	16,67%
5	Postgraduate (S2/S3)	0	0
Total		**60**	**100%**

Based on the table above, the results of the characteristics of respondents based on education level are obtained. Respondents with high school / vocational high school education were 49 people or 81.67%, those with the latest Diploma education were 1 person or 1.67% and Bachelor (S1) were 10 people or 16.67% while those with the last education SD / SMP, Postgraduate (S2 / S3) there were no respondents. This shows that respondents with the last high school / vocational high school education are the most dominant.

Research Question

Table 4.2.4 Research Question

NO	Question	Total Score
1	How often do you access financial report information published by government agencies?	134
2	To what extent do you think government agencies disclose financial reporting information transparently?	177
3	To what extent do you trust financial reporting information published by government agencies?	192
4	Does your trust in a government agency's financial reporting information impact your decisions or views of the agency?	212
5	To what extent do you think government agencies practice transparency in their financial management?	181
6	How would you rate the quality of financial reporting information published by government agencies?	186
7	To what extent do you believe that command institutions effectively manage their finances?	183
8	Do you think that government agencies have adequate mechanisms in place to address potential fraud or financial abuse?	180
9	Overall, to what extent does the financial reporting information disclosed by a government agency affect your level of trust in that agency?	196
10	Do you believe that better disclosure of financial reporting information by government agencies can increase public trust in those agencies?	227

Research Instruments

A study will be said to be valid if it meets the validity and reliability test standards. So to test the validity and reliability, the researcher uses analysis with SPSS 26 software following the test results:

Validity Test

The validity test is carried out to measure whether a questionnaire instrument is valid or not. According to Sugiyono (2017: 178) the validity test shows the degree of accuracy between factual data that occurs on the object of data collected by researchers to find the validity of an item and correlate the item with the number of items. The valIdity test in this research was carried out by comparing the calculated r value with the r table value. In obtaining the r table, you need to know the degree of freedom (df), so the degree of freedom (df) = n-2 in this case n is the number of samples. The value of df can be calculated as 60 - 2 or df = 58 with an alpha of 0.05 (5%), the value of r table is 0.2144. The results of the valIdity test of the variabeI of transparency of financial statements and accountability of financial statements and the dependent variabeI of the level of donor trust in the following table:

a. Accountability Variable of Financial Statement Information Disclosure (X1)

Table 4.3.1 a Accountability Variable of Financial Statement Information Disclosure

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1	18,90	9,922	,420	,753
X2	17,35	9,553	,454	,741
X3	21,07	10,843	,656	,681
X4	20,98	11,034	,609	,693
X5	18,03	9,253	,599	,676

Based on the data obtained, the r table is obtained, namely df-2 = 60-2 = 58, then the r table is 0.2144.

Table 4.3.1 b r Count and r Table

Statement Item	r Count	r Table	Description
X1	0,420	0,2144	Valid
X2	0,454	0,2144	Valid
X3	0,656	0,2144	Valid
X4	0,609	0,2144	Valid
X5	0,599	0,2144	Valid

Based on the comparison between the value of r count with r table, it can be concluded that all items for the Competency variable (X) are valid.

Reliability Test

The reliability test is used to measure whether a questionnaire has a role as an indicator of the variable. A questionnaire is said to be reliable or reliable if a person's answer to a statement is consistent or stable over time. In this study, the reliability test was carried out with the Cronbach's Alpha statistical test of each instrument in one variable. A variable is said to be reliable if it provides a Cronbach's Alpha value> 0.6. The results of the reliability test in this study are presented as follows:

Table 4.3.2 Reliability Test

Reliability Statistics

Cronbach's Alpha	N of Items
,752	5

From the tests that have been carried out, the results are obtained as in the data above. The data obtained has undergone several item deletions in order to obtain the largest Cronbach's Alpha of 0.752, so that the data can be said to be reiabel because the Cronbach's Alpha value is> 0.6 by obtaining several items from each variable. The data can already be used for regression testing.

Classical Assumption Test

The regression equation model still needs to be tested to meet the BLUE (Best Linear Unbiased Estimator) criteria. The requirements of the BLUE criteria are Normality, Multicollinearity, Auto Correlation, and Heteroscedasticity.

1. Normality Test

Aims to test whether in the regression model, the dependent variable and the independent variable both have a normal distribution or not. A good regression model is a model that has a normal or near normal data distribution. Normal data will be bell-shaped, not leaning in a certain direction. One way to examine the normality of data is with the Normal Probability Plot. If the data comes from a normal population, the data points will collect around a straight line through 0 and are not patterned.

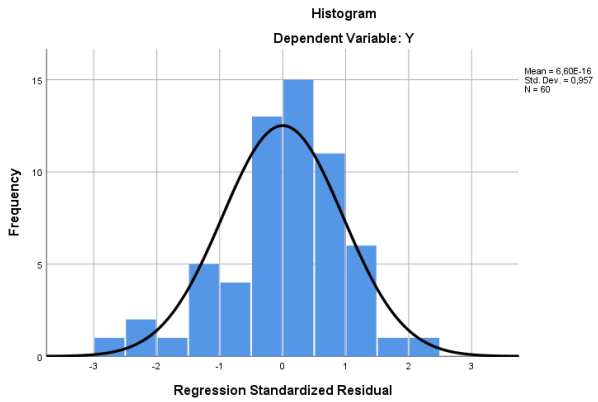


Chart 4.3.3 (1) a Normality Test

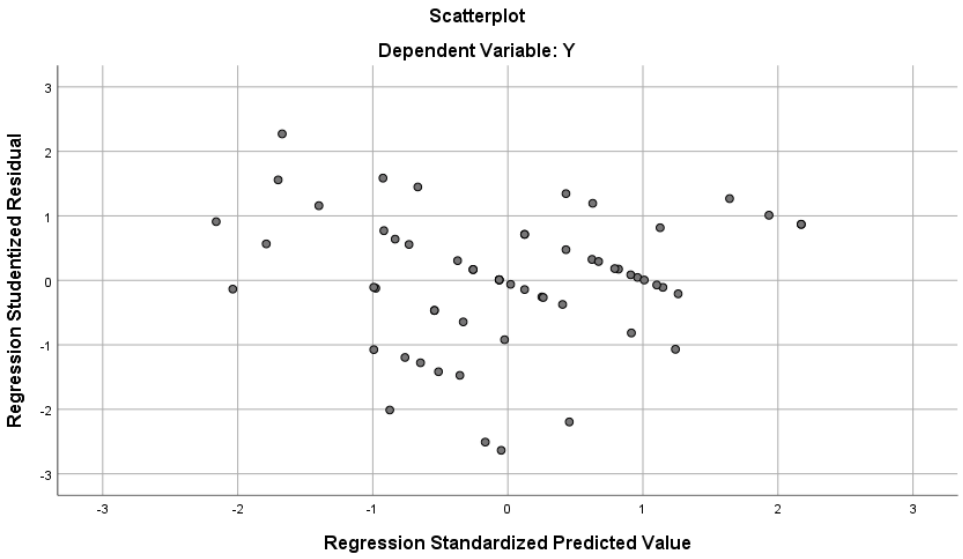


Chart 4.3.3 (1) b Normality Test

From the two test results above, the data can be said to be normal because the histogram forms a bell shaped that does not lean in a certain direction. In addition, testing using the Normal Probability Plot shows that the data points are not far from the straight line through point 0.

2. Multicollinearity Test

Multicollinearity is a linear relationship between independent variables, if one independent variable changes it will change the other independent variables. The multicollinearity test aims to test whether the regression model has a correlation between the independent variables. A good regression model should not have a correlation between the independent variables, but have a relationship between the independent variable and the dependent variable. . The method used to detect multicollinearity in this study is by looking at the amount of tolerance value and VIF value. multicollinearity occurs when the tolerance value is close to 1 and the VIF value is <10, then there is no multicollinearity between the independent variables.

Table 4.3.3 (2) Multicollinearity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	2,449	1,035		2,366	,022		
	X1	-,176	,140	-,152	-1,257	,214	,749	1,335
	X2	,449	,143	,398	3,128	,003	,679	1,472

	X3	,509	,260	,275	1,955	,050	,555	1,801
	X4	,263	,256	,143	1,027	,309	,568	1,760
	X5	,023	,177	,019	,132	,896	,549	1,823

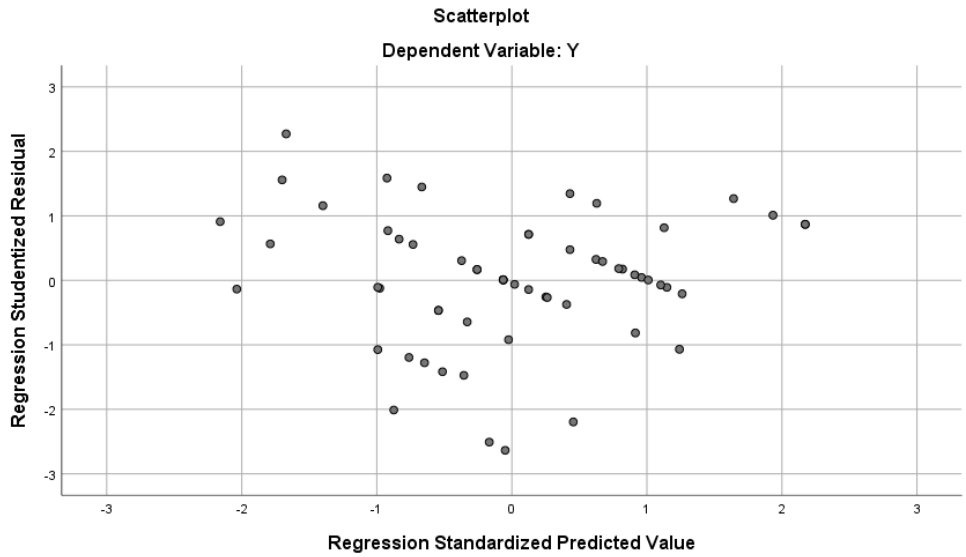
a. Dependent Variable: Y

From the data that has been tested and seen in the table above, it is known that the data passes the multicollinearity test with a tolerance value close to 1 and a VIF value <10. So it shows that own capital and loan capital do not have a relationship or relationship that affects each other.

3. Heteroscedasticity Test

In order to meet the BLUE criteria, the residuals/errors in the regression model must have the same variance (homoscedasticity). Heteroscedasticity is generally found in cross-section data. To detect the presence of heteroscedasticity using a scatterplot, the data is said to be homokedastis if the data points do not form a certain pattern.

Chart 4.3.3 (3) Heteroscedasticity Test



A data is said to pass the heteroscedasticity test when the data plot does not form a pattern or spread. And based on the picture above, it can be seen that the data meets the requirements of the heteroscedasticity test because the data plot is not patterned.

ANOVA Test

Is a test of independent variables together.

Table 4.3.4 ANOVA Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	51,619	5	10,324	7,410	,000[b]
	Residual	75,231	54	1,393		
	Total	126,850	59			

a. Dependent Variable: Y

b. Predictors: (Constant), X5, X2, X1, X4, X3

This section illustrates the level of significance. From the ANOVA or F-test, F is 7,410 with a significance level of 0.000. Because this probability (significance level) is smaller than 0.05, it shows that each independent variable together has a significant effect on Y.

Regression Analysis

Table 4.3.5 Regression Analysis

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,638[a]	,407	,352	1,180

a. Predictors: (Constant), X5, X2, X1, X4, X3
b. Dependent Variable: Y

The table also shows the r square value of 0.407. That means that the disclosure of financial reporting information, public trust, transparency of government agencies, quality of financial reporting, perceptions of financial management is 40.7%, while 59.3% is influenced by other factors outside the disclosure of financial reporting information, public trust, transparency of government agencies, quality of financial reporting, perceptions of financial management. Std.Error of the Estimate whose value is 1.180% illustrates the level of accuracy of regression prediction, where the smaller the number, the better the prediction.

Regression Equation

Table 4.3.6 Regression Equation

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	2,449	1,035		2,366	,022		
	X1	-,176	,140	-,152	-1,257	,214	,749	1,335
	X2	,449	,143	,398	3,128	,003	,679	1,472
	X3	,509	,260	,275	1,955	,056	,555	1,801
	X4	,263	,256	,143	1,027	,309	,568	1,760
	X5	,023	,177	,019	,132	,896	,549	1,823

a. Dependent Variable: Y

The table above illustrates the magnitude of the regression coefficient. Based on the table above, the regression equation is obtained:

Y = 2.449-0.176X1+0.449X2+0.509X3+0.263X4+0.023X5

With,

Y: overall assessment

X1: disclosure of financial reporting information

X2 : public trust

X3: transparency of government institutions

X4: quality of financial reporting

X5 : perception of financial management

The constant of 2.449 states that the level of public trust in government institutions is worth 2.449 if there is no Trust Level, Disclosure of Financial Reporting Information, Financial Reporting Quality, Perceptions of Financial Reporting, Overall Assessment, Transparency of Government Institutions.

The regression coefficient of Financial Reporting Quality, Perception of Financial Reporting, this shows that these variables have a positive effect on the level of trust.

The regression coefficient of the variable Disclosure of Financial Reporting Information, Overall Assessment, Transparency of Government Institutions is negative, this indicates that if Disclosure of Financial Reporting Information, Overall Assessment, Transparency of Government Institutions is replaced or changed, it will reduce the risk of public distrust in government institutions.

While the t-test is used to test the significance of the constant and each independent variable.

1. The hypothesis is as follows:
   Ho = Regression Coefficient is Not Significant
   H1 = Significant Regression Coefficient

2. Decision making (based on probability, see Sig. column) is as follows:
   If Sig. > 0.05 then Ho is accepted
   If Sig. < 0.05 then Ho is rejected, Hi is accepted

3. Hypothesis conclusion
   It can be seen that in the Sig. column for the three variables, namely, disclosure of financial reporting information of 0.214, Quality of Financial Reporting of 0.309, Perception of financial reporting of 0.896, has a significance number> 0.05. Thus in variables X1, X4 and X5, H0 is accepted and H1 is rejected or in other words, the three variables are not significant enough to affect the level of trust in government institutions.
   While in the sig column. both variables, namely public trust of 0.003, transparency of government agencies of 0.050, have a significance number <0.05. Thus in Variables X2 and X3, H0 is rejected and H1 is accepted or in other words the two variables are significant enough to affect the level of trust in government institutions.

CONCLUSION

Based on research conducted by distributing questionnaires and then tested with SPSS, it was found that there were four variables that were not significantly affected, but there was two variable found that both variables had a significant effect.

This can also be seen in the significance which has a significance number> 0.05. That value also indicates the insignificance of the data, because the data is said to be significant if the significance value is <0.05.

Based on the results that we have processed, it can be concluded that it can be seen in the Sig. column for the three variables, namely, disclosure of financial reporting information of 0.214, Quality of Financial Reporting of 0.309, Perception of financial reporting of 0.896, has a significance number> 0.05. Thus in variables X1, X4 and X5, H0 is accepted and H1 is rejected or in other words, the three variables are not significant enough to affect the level of trust in government institutions.

While in the sig column. both variables, namely public trust of 0.003, transparency of government agencies of 0.050, have a significance number <0.05. Thus in Variables X2 and X3, H0 is rejected and H1 is accepted or in other words the two variables are significant enough to affect the level of trust in government institutions.

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