

Analysis of Graduate Understanding of “START BPKP” Regarding Management and Supervision of State Finance (Empirical Study of STAR BPKP Graduates of the Accounting Study Program in the Government of Andalas University)

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Abstract - This study aims to see differences in the level of understanding between graduates of STAR BPKP with the status of State Finance Managers (PKN) and the status of Government Internal Supervisory Apparatus (APIP) regarding management and supervision of state finances. This topic was chosen in relation to the implementation of the STAR BPKP scholarship program by the government, this activity aims to ensure that government accountants who play a role as PKN and APIP have adequate understanding regarding the management and supervision of state finances. Therefore, research is needed to assess the ability of the STAR BPKP graduates after completing their education through the STAR scholarship program. The population in this study was graduates of the Andalas STAR BPKP which consisted of 6 classes in 2013-2018 which were divided into two groups, namely PKN and APIP. The sample in this study amounted to 42 people for the PKN group and 11 for the APIP group. The number of samples was determined with a ratio of 80% and 20% for both PKN and APIP groups based on the quota sampling method with Convenience basis. The hypothesis in this study was tested using the Independent Sample t-test statistical test. The results showed that there was a significant difference in understanding between PKN and APIP regarding management and supervision of government finances.

Keywords - Understanding of government financial management and supervision; APIP; PKN

I. INTRODUCTION

The demand for transparency in the context of increasing financial accountability needs makes the role of government accountants increasingly needed. The government has regulated the examination, management and responsibility of State Finance in Law No. 15 of 2004. In Article 1 of the Act it states that the responsibility of state finance is "the obligation of the Government to carry out an orderly management of state finances, obey the rules legislation, efficient, economical, effective and transparent, with due regard to a sense of justice and compliance ". In addition, the increasing State Budget (APBN) is also one of the factors needed by government accountants who have the ability to manage State Finance. The demand for transparency is directly proportional to the amount of funds managed. The greater the funds managed, the greater the

demand for transparency. In this connection, the government must be able to provide adequate state financial accountability.

Changes that continue to occur require the Government Accountant to have sufficient competence in understanding the management and supervision of State Finance. Basically, so that government accountants as managers and supervisors of State Finance can carry out their roles well. Government Accountants must maintain integrity and credibility as representatives of the government. Government accountants are expected to be able to help the government by organizing financial practices that are legal, clear, without fraud and can be trusted. Therefore, government accountants have a huge moral burden because the accountability of their work is aimed at all levels of society.

As a Government Accountant who performs the supervisory function, the Government Internal Supervisory

Apparatus (APIP) has a very important role in the government system. One of the roles of APIP in conducting oversight is to implement the Government's Internal Control System (SPIP) as a whole, including by reviewing Government Financial Reports. If the APIP function in reviewing the Financial Statements and implementing SPIP can be carried out optimally, then this can be a driving factor in improving government performance.

In addition to APIP, government accountants who act as State Finance Managers (PKN) also have an important role in the system of government. The State Finance Manager is responsible for the implementation of a transparent and accountable government financial management system. Management of State Finance is in the hands of the President. However, in its implementation the President as the Head of State authorizes all Ministers / Heads of Institutions (as Budget / Goods Users) and the Minister of Finance (as Fiscal Manager), and is submitted to the Governor / Regent / Mayor (Regional Financial Managers).

Understanding of the management and supervision of State Finance is an important thing that must be owned by Government Accountants. When a Government Accountant does not have an understanding of the management and supervision of State Finance, this will open up opportunities for various acts of fraud which result in the loss of public confidence in the government.

In addition, the management of state finances and effective supervision are factors that determine the creation of good governance. To realize good governance, increasing the professionalism of APIP and PKN is a matter that needs attention. Based on this, the government represented by the Financial and Development Supervisory Agency (BPKP) with the support of Loan Number 2927-INO and the Asian Development Bank (ADB) through the State Accountability Revitalization program (STAR) seeks to increase the capacity of PKN and APIP employees by holding scholarship programs education at the Strata1 (S1)/Diploma-IV (D-IV) and Strata (S2) levels.

In the official website of BPKP (<http://www.bpkp.go.id> 2018) it is stated that the implementation of the STAR BPKP scholarship program is carried out through collaboration with Universities (PT) that meet the requirements in accordance with the provisions of the BPKP, including universities that have a curriculum that covers about Government Accounting. In this case, there are

28 universities that are trusted to cooperate with the STAR BPKP scholarship program. One of the 28 universities that were entrusted with this collaboration was Andalas University. From 2013 to the beginning of 2018, it was seen in the report of the Chairperson of the Andalas University Accounting Master Study Program that 158 graduates of the STAR BPKP scholarship class had graduated in collaboration with Andalas University.

One of the objectives of the STAR BPKP scholarship program is to improve the competency of scholarship recipients, namely government accountants who act as APIP and PKN. Competency in question is primarily competence in the field of management and supervision of State finances. After completing the education process through this class of cooperation, it is hoped that government accountants as recipients of STAR BPKP scholarships will become more competent and have an understanding especially in the management and supervision of State Finance.

To measure and support the government accountants to increase their competence, the government has also held a Government Accounting Expert Certification (S-AAP). A Government Accounting Expert Certificate can be obtained if you pass the Government Accounting Expert Certification Exam (US-AAP). The Certification Exam is divided into three test groups. The first group is US-AAP A, is a competency test for participants with minimum diploma requirements at the level of SMA / SMK equivalent. The second and third groups are US-AAP B and US-AAP C, namely competency exams for participants with a minimum level diploma in all majors and / or having experience in government finance in accordance with the minimum level of 3 years. The test will be used as a measurement tool to assess the level of understanding of US-AAP pesetas in general in the management and supervision of State finances. In addition, the results of this measurement can also be used as a tool by the government to map the technical competencies of financial management HR, and take policies related to the placement of employees who have competencies in accordance with their field of work.

Several previous studies have explained the understanding that must be owned by government accountants to improve the quality of Government Financial Reports, as a manifestation of accountability for State / Regional Financial management. In addition, there are demands on Government Accountants to improve their competencies, the government also takes various efforts to

encourage the improvement of these competencies. In essence, it cannot be denied that Human Resources (HR) also have a significant influence on the quality of Government Financial Reports. This statement is supported by the results of research conducted by Nurillah (2014) that HR competencies, the application of the Regional Financial Accounting System, the use of information technology and the Government's Internal Control System have a positive and significant influence on the quality of Local Government Financial Reports. Given the importance of the role of Government Accountants, the government continues to feast on improving the quality of the Government Accountants. One of the efforts made by the government to improve the quality of HR managers and State Financial Supervisors in this case APIP and PKN is by providing scholarships. Granting scholarships is considered to improve the competence of managers and financial supervisors, especially in understanding the scope of management and supervision of State Finance. This is supported by Hilwa (2016) research which states that there is an influence of the use of scholarships on student learning outcomes.

Given the importance of the STAR BPKP scholarship program in improving the competence of Government Accountants related to the management and supervision of State / Regional Finance, it is deemed necessary to evaluate the achievement of the objectives of this scholarship program. An evaluation of the achievement of the objectives of the STAR BPKP scholarship program can be done by assessing the level of understanding of students who have completed their education through the scholarship program.

II. THEORETICAL FOUNDATION

A. *Star Bpkp Scholarship Program*

The STAR BPKP scholarship program is the Government of the Republic of Indonesia Program in order to improve the competence of Human Resources (HR) of Government Finance Managers. In general, the aim of the scholarship program is to develop the competencies of HR managers in the financial sector and government supervision apparatus. Recipients of the scholarship program are:

1. Financial / PKN management staff and local government internal auditors and Ministries / Institutions (K / L) / APIP
2. State Universities that hold programs specializing in S1 and S2 Government Accounting / State Financial Supervision.

This scholarship program is funded from loan No. 2927-INO from the Asian Development Bank. Funds will be

distributed by Higher Education to organize the STAR scholarship program, covering the cost of education and living expenses for students, through the DIPA BPKP for the 2013-2017 budget periods (www.bkp.go.id, 2018).

B. *Government Internal Supervisory Apparatus (APIP)*

The Government Internal Supervisory Apparatus (APIP) is the party authorized to supervise the implementation of Government Finance. According to PAN No PER / 05 / M.PAN / 03/2008, the Government Internal Supervisory Apparatus (APIP) is government agencies that have the main duty to supervise, and consist of:

1. The Financial and Development Supervisory Agency (BPKP) which is responsible to the President;
2. Inspectorate General (Itjen) / Main Inspectorate (Ittama) or Inspectorate responsible to the Minister / Head of Non-Departmental Government Institutions (LPND);
3. Provincial Government Inspectorates responsible to the Governor;
4. District / City Government Inspectorates responsible to the Regent / Mayor.

The Government Internal Supervisory Apparatus (APIP) plays an important role in the governance system, where as a function of monitoring (controlling) APIP is responsible for evaluating and evaluating other management functions, namely planning, organizing, directing (directing) and coordinating so that organizational goals can be achieved. In addition, APIP also provides consulting services in order to improve government performance (insight), and identify developments and challenges that will be faced by the government (foresight).

The Government's Internal Oversight Apparatus is also an important control environment component that guarantees the effectiveness of internal control, governance, and risk management. APIP's relationship with the government is not only a watchdog but rather is a partnership (partnership) through quality assurance and consulting activities in the context of overseeing regional financial management so that it runs more accountable, from planning, budgeting, implementation, administration, to accountability.

One of the main factors that can support the successful implementation of Internal Control is the effectiveness of the role of the Government Internal Supervisory Apparatus (APIP). For this reason, APIP must continue to make better changes in order to provide added value to the state

ministries / institutions and the implementation of regional government. This is in line with the role of internal supervision to encourage increased effectiveness of risk management, control and governance. APIP also has the task of guiding the Government's "Internal" Control System (SPIP) as mandated in Government Regulation Number 60 of 2008 concerning the Government's "Internal" Control System.

C. Government Finance Manager (PKN)

Law Number 17 of 2003 states that Management of State Finance is in the hands of the President. But the president as the Head of State authorizes all Ministers / Leaders of the Institution (as Budget / Goods Users) and the Minister of Finance (as Fiscal Manager), and is submitted to the Governor / Regent / Mayor (Regional Financial Managers / APBD). The Ministry of Finance has 2 roles, namely as Chief Financial Officer (CFO) and Chief Operating Office (COO). In addition, he also has a very heavy duty, not only serving as the State General Treasurer (BUN), Fiscal Manager, Monetary, Central Financial Report Compiler, State Finance Manager and BMN Manager, but also serving as a Budget User and BMN User.

The State Finance Manager (PKN) referred to in this study is Government Accountants who work for government agencies as government financial managers in Ministries / Institutions and Regions. which manages the APBN / APBD and is obliged to submit an accountability report for the use of the APBN / APBD.

D. State Finance

a. Management of State Finance

State Financial Management is financial management carried out by the government on financial resources in the form of state income, on state expenditure and financial resources to cover and finance deficiencies that may arise. In Law No. 17 of 2003 concerning State Finance, what is meant by State Finance is "All state rights and obligations that can be valued with money, as well as everything - either in the form of money or in the form of goods that can be used as state property in connection with the implementation of these rights and obligations".

Then in the explanation of the Law also described the basis of the formulation of State Finance, including the following:

1. Objects of state finance are all rights and obligations of the state that can be valued with money, including policies

and activities in the fiscal and monetary fields, and management of separated state assets and all things in the form of money or in the form of goods belonging to the state in connection with implementation of these rights and obligations.

2. The subject of state finance is all objects of state finance that are owned and / or controlled by the government and other public legal entities.

3. According to the process, state finance is a whole series of activities to manage all state rights and obligations that can be assessed with money starting from policy formulation and decision making to accountability.

4. The objectives of all policies, activities, and legal relations relating to the ownership and / or control of the state financial objects are intended in the framework of the implementation of state government.

5. Research Hypothesis: The STAR scholarship program organized by the BPKP through collaboration with universities that have a government accounting curriculum or known as STAR BPKP scholarships, is expected to support the improvement and strengthening of the central and regional government financial management through the development of Financial Managers and the Government's Internal Auditors in this case PKN and APIP.

The expected outcome of the scholarship assistance is to make APIP and PKN accountants who have the capacity and capability in financial management and supervision within the government. In other words, after graduating from the education undertaken at the tertiary institution, PKN and APIP are expected to have the same understanding regarding the management and supervision of state finances, because they have undergone the same tertiary education and of course the material studied is also the same. Based on these thoughts, the following hypotheses can be formulated;

H0: There is no difference in the level of understanding regarding the management and supervision of Government finances between STAR BPKP graduates with APIP and PKN status.

Ha: There are differences in the level of understanding regarding the management and supervision of Government finances between STAR BPKP graduates who are APIP and PKN status.

III. RESEARCH METHODS

The variable in this study «understands of government financial management and supervision". The indicators or questions used to measure the level of understanding of government financial management and supervision are used

a list of questions that have been tested previously in the Group B Government Accounting Expert Certification Exam (US-AAP B) by Jambi IAI Team in collaboration with Jambi University. Variable measurement is done by giving an online test to respondents with the following description:

- a. Understanding of Government Finance Organizations as many as 10 multiple choice questions.
- b. An understanding of the Review of Government Financial Reports as many as 10 multiple choice questions
- c. An understanding of Government Financial and Asset Management is 10 multiple choice questions
- d. Understanding of the Government's Internal Control System and the Fraud Control system as many as 10 questions.

For each question answered correctly gets a value or point 10 (ten). If all questions are answered correctly, then in each part of the test will get a value of 100 (Hundred). The overall test value is obtained by summing the values in each section, then divided by 4 (four). Understanding of graduates will be categorized to be very good, good, good enough and not good. The predicate is determined based on the range of values as follows; Very good (80-100), good (65-79.99), good enough (55-64.99), not good (<54.99). The population in this study was graduates of the UNAND Government Accounting Master who were beneficiaries of the STAR BPKP scholarship (STAR BPKP Graduates) which consisted of 6 classes, starting from 2013 until the beginning of 2018. Scholarship beneficiaries were classified into two groups. The first group were graduates who had worked in the State Financial Management (PKN) agency, amounting to 127 people and the second group were graduates who had worked in the Government International Supervisory Apparatus Agency (APIP), which numbered 31 people, so the total population in this study was 158, with a comparison of the two groups, 20% APIP and 80% PKN.

The sample in this study was determined by the Quota sampling technique with a quota of 20% for APIP and 80% for PKN, this proportion corresponds to the proportion in the population. The number of respondents who provided information related to research, as many as 53 people, it can be determined that the sample from the APIP group was 11 people and from the PKN group there were 42 people.

Data analysis was performed using the help of a computer program, namely IBM SPSS Statistick 20. This

study used a data quality test in the form of Data Normality Test and Homogeneity Test. While for testing the hypothesis using the Independent Sample T test.

IV. RESEARCH RESULTS

A. Descriptive Statistics

Statistical Test Results Descriptive data in this study, describe the level of understanding of respondents which can be concluded based on the values obtained by the two groups, the level of understanding is based on the minimum value, maximal value and the average value (mean) of each group. From the results of the Descriptive Statistics Test between the two groups being sampled, it is known that the APIP group has a higher level of understanding than the PKN for each part of the test question.

For an understanding of Government Finance Organizations, the results of the descriptive statistical test showed that the lowest value of the APIP group was 20, while in the PKN group it was 10. The highest score in the two groups was 70. However, from the average value, the APIP group value was 46.36 is higher than the PKN group which only obtains an average score of 40.24. this shows that the level of APIP monitoring is better than PKN regarding Government Finance Organizations. However, based on the predetermined rank values in chapter.3 the average value for both groups is still ranked poorly, namely <54.99.

Descriptive statistics for understanding the Government Financial Review, also showed the results that the APIP group had a better level of understanding than PKN. Based on the results of the descriptive statistical test the lowest score obtained by the APIP group was 60, while in the PKN group only obtained a score of 30. The highest score in the two groups scored 100. However, the average score of the APIP group was 79.09 higher than PKN groups that only obtain an average score of 59.76. this shows the level of APIP understanding regarding the Review of Government Financial Reports is also better than PKN. However, when compared with the value of understanding of Government Finance Organizations, understanding of the Review of Government Financial Reports for both groups shows a better level of understanding. The APIP group generally has a good level of understanding, while PKN is categorized as having a fairly good understanding.

For an understanding of Government Financial and Asset Management, the minimum value of the APIP group is 60 far higher than the minimum value in the PKN group

which only scores 10. For the highest score in the two groups the score is 100, but when viewed from the maximum frequency value of the two APIP groups remained superior with a frequency of 3: 1. The average value of the APIP group was 79.09, which was also much higher than the PKN group which only obtained an average score of 48.81. this illustrates APIP's level of understanding regarding Government Financial and Asset Management far better than PKN. APIP's understanding of Government Financial and Asset Management can be categorized as good, while for PKN it is in the range of unfavorable values, namely <54.99.

Descriptive statistics for understanding of the Government's Internal Control System and Fraud Control System indicate that the lowest value of the APIP group is 20 while the lowest PKN group is 0. For the highest score in the APIP group is 100 while in the PKN group is 80. Viewed from the average value the average obtained, the APIP group had a higher average value of 72.73 while PKN was only 49.52. These results indicate the level of APIP understanding of the Government's Internal Control System and the Fraud Control System is also higher than the PKN group. Based on the predetermined range of values, APIP's

understanding of the Government's Internal Control System and Fraud Control System can be said to be good, while for the PKN group it is in the range of poor grades <54.99.

B. Data Quality

1. Normality test

In this study the normality test used was the Shapiro-Wilk test. In the Normality Test using the Shapiro-Wilk test the research data is said to be normal if the value of Sig > 0.05 and vice versa if the Sig value is <0.05 then the data distribution is said to be abnormal. The results of the normality test in this study are presented in Table 10. Based on the output of the normality test using the Shpiro-Wilk test in Table.10 the significance value for PKN is 0.412 while the APIP is 0.070, the significance value is greater than 0.05 so it can be concluded for the second groups of data are normally distributed.

Table.10 Data Normality Test

Resonden Group		Shapiro-Wilk		
		Statistic	df	Sig.
Test results Understanding	PKN	0,973	42	0,412
Government Financial Management and Supervision	APIP	0,867	11	0,070

Source: Data processed (2018)

2. Homogeneity Test

Homogeneity Test is the stage of testing the quality of data that must be done before conducting a hypothesis test. In the previous normality test, the results showed that both data were normally distributed, so that it could be continued by testing the data homegeneity. The basis of decision making in the Homogeneity Test is if the Sig > 0.05 then the distribution of data can be said to be homogeneous and vice versa if the Sig value is <0.05, the distribution of the data is said to be not homogeneous. Table.11 Shows the Homogeneity of data results for both PKN and APIP groups.

Table 11. Data Homogeneity Test Results

Levene Statistic	df1	df2	Sig.
0,951	1	51	0.334

Source: Processed Data (2018)

Based on the Homogeneity Test output in Table.8 the significance value is 0.334 greater than 0.05, it can be concluded that the data are Homogeneous for both PKN and APIP groups.

3. Test the Hypothesis

From the results of the quality of the data carried out, namely the Normality and Homogeneity Test, for both groups the data were normally distributed and homogeneous. Then hypothesis testing can be done with parametric statistics. In this study, the Independent Sample t-test parametric statistical test was used.

The basis for decision making in the Independent Sample t-test is if the Sig (2-Tailed <0.05) there is a conclusion that there are significant differences from the two groups tested, but if the Sig (2-Tailed) value is > 0, 05 then it can be said that there is no significant difference. In Table 12 the results of the Independent Sample Test t-test are presented for both groups.

Government Finance. This is evidenced by the test results obtained sig 0,000 <0,05, then H0 is rejected and Ha is accepted.

The multiple choice test given to respondents consisted of 40 multiple choice questions with details, the first 10 questions regarding Government Finance Organizations, 10 second questions regarding Review of Government Finances, 10 third questions regarding Government Financial and Asset Management, and the last 10 questions regarding Control Systems Intern and Fraud Control System. If seen as a whole based on the average value obtained, the APIP group has a higher average in the section settings. This means that APIP has a higher understanding than PKN.

Table.12 Independent Samples Test Results

VARIABLES	t-test for Equality of Means				
	T	df	Sig. (2-tailed)	Mean Difference	KEPUTUSAN
Management Understanding and Financial Supervision Government	4,735	51	0,000	-19,58225	H0: Denied Ha: Accepted

Source: Processed Data (2018)

In Table.12 It is seen that the Significance value is 0,000 less than 0.05 so it is concluded that there are significant differences between the two PKN groups and the APIP on understanding in the management and supervision of Government Finance. Which results in H0 being rejected and Ha accepted.

4. Discussion of the Hypothesis

This study discusses the level of understanding of the Graduates of the STAR BPKP Accounting Study Program of the Government of Andalas University, which consists of two groups namely APIP and PKN. The sample of the study was 11 people from the APIP group and 42 people from the PKN group. To test understanding Graduates in this study used tests in the form of MCQs.

Based on the results of testing the hypothesis using the Independent Sample t-test test analyst, the test results show that there are differences in understanding between APIP and PKN regarding the management and supervision of

If each is based on descriptive statistical data, for an understanding of Government Finance Organizations, the average value of the PKN group is 40.24 out of 42 respondents. While the average value for the APIP group was 46.36 out of 11 respondents. Likewise for the understanding of the Government Financial Review the average value for APIP was 79.09 higher than the average score in the PKN group, which was 59.76. Furthermore, for the understanding of Government Financial and Asset Management the average value obtained by APIP was 79.09 higher than PKN which only obtained an average value of 48.81. Whereas for the understanding of the Internal Control System the APIP Fraud Control System obtained an average value of 72.73 while the average value for the PKN group was only 49.52. Based on these data, it is evident that overall the four parts of APIP's understanding have a higher level of understanding.

The difference in level of understanding that occurs between APIP and PKN is thought to be caused by different work demands from the two groups. As a Government

Financial Supervisor, APIP is required not only to understand about supervision, but also to have knowledge about how the finances are managed so that APIP is able to detect mistakes that may be made by financial managers. While PKN does not have a broader job demand than APIP, PKN works focused on one field only. For example, as Treasurer of Goods, the work focus is only limited to this, because PKN's knowledge is less than APIP.

Based on the results of testing the hypothesis it was found that the level of understanding between APIP and PKN had differences. This is not in accordance with the desired results after the implementation of the STAR BPKP scholarship program, namely increasing understanding of PKN and APIP in the field of Government Finance Management and Supervision. It is expected that after taking APIP and PKN education, they will also have the same level of understanding.

V. CONCLUSIONS, SUGGESTIONS AND IMPLICATIONS

A. Conclusion

This study aims to examine empirically whether there are significant differences in understanding between STAR BPKP graduates with APIP and PKN status regarding government financial management and supervision. Based on the results of the study, the conclusions obtained from this study are as follows:

- 1) There are significant differences between APIP and PKN related to the management and supervision of Government Finance.
- 2) STAR BPKP graduates with an APIP status have a higher or better level of understanding compared to graduates who are PKN status. The not so big difference is in understanding the Government Finance Organization. While the biggest differences occur for understanding the Management of Government Finance and Assets. As for understanding the Review of government finances and understanding of the Internal Control System and the fraud control system there are relatively large differences between APIP and PKN. This is probably caused by different work demands on their respective jobs. In the world of work APIP is required to have a broader understanding than PKN.
- 3) The objective of the STAR BPKP scholarship program has not been fully achieved because it was found from the results of the research that the ability of PKN groups to understand the management and supervision of State Finance was still relatively low compared to APIP. Even

though the two groups obtained the same material in the lecture.

B. Research Implications

This research will be very useful, if the results of the analysis can be used as a basis for the government to review the benefits of the STAR BPKP scholarship program for State Financial Managers (PKN). and prioritize giving scholarships to APIP if the government will re-launch the program. .

C. Suggestions for Further Research

Based on the conclusions of the research results, the suggestions that can be given are as follows:

- 1) For further research, it is expected to be able to conduct research with a larger number of samples.
- 2) For the next study, it should add test questions in the form of essays, so that the results obtained are more accurate.
- 3) The test should be given directly so that no more research instruments that cannot be processed are found.

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