

# Pengaruh Tingkat Penerapan IPSAS Berbasis Akrual dan Kualitas Audit terhadap Transparansi Keuangan Pemerintah: Implikasinya terhadap Investasi Asing dan Efisiensi Belanja = The Accrual-based IPSAS Implementation Level and Supreme Audit Institutions Quality effect on Fiscal Transparency: Cross countries Implication on Foreign Direct Investment and Public Sector Efficiency

Sigit Wahyu Kartiko, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20480104&lokasi=lokal>

---

## Abstrak

Penelitian ini menguji pengaruh penerapan IPSAS berbasis akrual (tingkat penerapan IPSAS berbasis akrual) dan kualitas Supreme Audit Institutions (SAI) terhadap transparansi keuangan pemerintah pusat. Penelitian ini juga menguji pengaruh tingkat penerapan IPSAS berbasis akrual dan kualitas SAI terhadap investasi langsung luar negeri (Foreign Direct Investment disingkat FDI) dan efisiensi belanja publik melalui transparansi keuangan. Riset ini memanfaatkan publikasi laporan keuangan, survei lembaga International Budget Partnership (IBP), Government Finance Statistics IMF, dan indikator komposit kinerja pemerintah (administrasi, pendidikan, kesehatan, infrastruktur, ekonomi, dan lingkungan) pada 71 pemerintah pusat selama periode 2008-2015 (460 observasi).

Hasil estimasi model regresi menunjukkan bahwa tingkat penerapan IPSAS berbasis akrual dan kualitas SAI berpengaruh positif terhadap transparansi. Hasil estimasi model moderasi menemukan bahwa kualitas SAI memperkuat implementasi akrual terhadap peningkatan transparansi. Implementasi akrual telah mendukung transparansi keuangan namun potensi masalah keagenan (Irwin, 2012) pada pengelolaan keuangan negara (misal: pengelolaan surplus/defisit) diatasi dengan peran penegakan dan monitoring dari SAI.

Hasil model regresi dengan metode 2SLS memperlihatkan bahwa tingkat penerapan IPSAS berbasis akrual dan kualitas SAI berpengaruh positif terhadap aliran FDI melalui transparansi keuangan. Sesuai konsep tata kelola publik bahwa investor lintas negara memperhatikan kualitas publikasi keuangan pemerintah. Sedangkan pengaruh tingkat penerapan IPSAS berbasis akrual tidak signifikan dan kualitas SAI signifikan berpengaruh positif secara tidak langsung terhadap efisiensi belanja, namun pengujian sensitivitas menunjukkan pengaruh langsung tingkat penerapan IPSAS berbasis akrual dan kualitas SAI terhadap efisiensi belanja yang menjelaskan bahwa pengelolaan keuangan pemerintah memperhatikan langsung kualitas pelayanan publik (value for money).

This research aims to study accrual-based IPSAS implementation level and Supreme Audit Institutions (SAI) quality effect on central government fiscal transparency. This research also investigates its consequences on Foreign Direct Investments (FDI) and spending efficiency indirectly through fiscal transparency. This research analyzes central government publications such as financial statements, the budget survei of International Budget Partnership (IBP), Government Finance Statistics of IMF, and composite indicator of government performances (administrative, education, health, infrastructure, economic, and environment) of 71 governments for period 2008-2015 (460 observations).

The regression model estimation result demonstrates accrual-based IPSAS and SAI quality have positive associations with fiscal transparency. The regression moderation model also exhibits SAI quality strengthen accrual implementation on enhancing fiscal transparency. The results support agency theory (Irwin, 2012) that accrual implementation has potential agency problem on public financial management (i.e., surplus/deficit illusion). The accrual implementation needs enforcement and monitoring roles from SAI.

Conducting 2SLS regression model has demonstrated accrual-based IPSAS and SAI quality have positive impacts on FDI indirectly through fiscal transparency. According to public governance concept, cross-border investors consider on quality of government financial publications. However, the accrual-based IPSAS implementation has no positive association, and SAI quality has a positive association indirectly on public sector efficiency; however, the sensitivity analysis results positive associations directly of both on efficiency. This result supports that modern public sector accounting and audit practices strongly affect directly on public services quality (value for money).