

Implementation of Accountability and Reporting Based on Islamic Sharia in Efforts to Prevent Regional Government Financial Fraud

Abdul Muftih

State University of Yogyakarta, Indonesia

muftih@uny.ac.id

Ssonku Muhammedi

Islamic Call University College, Kampala Uganda

m.ssonko@icuc.ac.ug

Abstract

The main objective of this study is to prevent fraud in the local government sector on the island of Java by increasing government accountability using the cultivation of the values of the teachings of the kindness of Javanese ancestors, including; Indra Brata (Sky), Yama Brata (Star), Surya Brata (Sun), Candra Brata (Moon), Bayu Brata (Wind), Kuwera Brata (Earth), Baruna Brata (Ocean), Agni Brata (Fire) in each regional apparatus. The concept of this research used attribution theory, which provides an explanation of the reasons why someone does something or chooses to act in a certain way, so that good accountability based asthabrata greatly supports fraud prevention in the local government sector. This research collects data using the literature study method from sources with the theme of fraud and corruption, such as journals and a financial audit agency report on the island of Java between 2020 and 2024. The results of this study indicate that as a whole the implementation of asthabrata values is not optimal in increasing accountability in order to prevent financial fraud on the island of Java. As an implication, Javanese philosophy of "Asthabrata" can be used as a tool in improving financial reporting accountability in order to kill the growth of fraud in the local government financial sector. This research is one of the first to examine in depth related to asthabrata-based accountability in preventing fraud in local government on the island of Java.

Keywords: Accountability; Regional Financial Fraud; Local Government; Fraud Prevention

INTRODUCTION

Indonesia's condition has not been good enough recently, because the accountability of government agencies has become more complex and attracts considerable interest from researchers to study this. Cases of fraud in the financial sector have greatly accelerated their growth, which has resulted in government institutions, especially in each region, local governments have been mandated by the community to continue to improve the best policies so that the wheels of government can run well. This phenomenon occurs due to poor leadership style by local government officials, so it is necessary to instill the values of Javanese ancestors role model for Javanese leadership which is quite ideal, the uniqueness of Asthabrata's teaching that a leader must have good quality character traits and master two aspects of life namely must be able to control the people both have a position position and the common people (Pardi, 2015). The teachings and guidelines contained in Asthabrata give moral implications at the time of office, concrete actions on the value of good, and obstacles that need to be faced (Witasari, 2016).

Local leaders have important values that are useful in shaping the leadership attitudes of the regional apparatus. A leader is not only concerned with competence, in addition, to become a regional leader, several unique characteristics are also needed that are the result of the environment in which he develops. As part of the history and culture of the community, Indonesia has leadership values that are preserved as local wisdom Asthabrata, a system related to the ideal type of leader that develops in Javanese ethnic society, is one of the leadership values that become local wisdom (Rohana, 2022). In some cases of fraud that occur on the island of Java, it is supported by the lack of strict law enforcement in Indonesia which can trigger corruption in this country, so it is very necessary to review it (Basri & Nabiha, 2014). weakened government accountability resulting in the manipulation of financial data and taking away the rights of the public interest (Mahriadi, 2021). Therefore, it is very important to have efficient checks as well as strict supervision and control to prevent fraud and irregularities (Erryana & Setyawan, 2016). Effective monitoring and control techniques, namely the internalization of ethical values through understanding attribution theory in financial reporting accountability, especially in the regions. The lack of intention and awareness of government employees has decreased reporting accountability (Dewi et al., 2019). In addition, it was also explained in previous studies that Indonesian local governments are required to comply with various forms of public reporting, but in reality, they do not have transparency in terms of administrative management (Hudaya, 2015).

One way to hold public financial management accountable is through the presentation of financial statements that must be based on the provisions of the rules that have been set by local governments. Previous research revealed that in Central Java Province and Yogyakarta Special Region financial reporting is still incomplete, the research was conducted in the 2013-2014 LKPD and it was stated that the quality of the LKPD was still not optimal (Trisaptya, 2016). This, of course, reflects the prevalence of the issue. Feed another study revealed that most of the risk of problems due to the weak internal control structure of 1,252 cases another case occurred in a study that stated that the high rate of corruption carried out by local governments made it the second most corrupt institution in Indonesia. As much as 72 trillion

budgets obtained annually, however, have not increased optimal development (Mahriadi, 2021). Corruption occurs in small activities such as the purchase of infrastructure to the infrastructure that is built, and the main culprits are officials who are government officials (Anisah & Falikhatun, 2021). The number of corruption cases in Indonesia needs special attention because people view accountability as a benchmark for the quality of government services, so local governments need to realize that the general public also has the right to receive accountable government financial information, not just privately owned. Theory attribution supports researchers in seeing the awareness of local government employees about the fulfillment of responsibilities.

Accountability can be defined as the duty of financial managers to present, report, and disclose to regional leaders all activities and activities for which they are responsible (Trisaptya, 2016). Transparent accountability will allow the community to contribute to providing input for the improvement of policies and services from local governments (Agostino, 2022). BPK assessment of financial statements is one of the signs that financial statements must be transparent. Financial statements are transparent if they receive an Unqualified Opinion (WTP) on the other hand, if they do not accept WTP, they are not transparent. As a means of accountability, local governments are also required to make more transparent and accountable financial statements that can outline the realization of revenues and expenditures as well as regional cash flows over a certain period and make financial cash flows as of the reporting date (Suryanto, 2017). However, fraud prevention in the local government sector urgently needs to be strengthened in Indonesia so that the number of corruption cases and other fraud decreases. Based on this case, it can be assessed that the level of accountability in Indonesia is still relatively low, and I realize that financial reporting accountability and fraud prevention cannot be done effectively if an individual cannot control himself. Therefore, researchers are interested in examining how the condition of government financial reporting in Java island and how accountability based on asthabrata can prevent fraud in the local government sector.

This research is based on using attribution theory related to the observation of individuals, how a person performs these behaviors, and seeing that behavior is influenced by internal and external factors, as a result of the observation of this incident and the existence of attribution theory, which aims to explain human behavior to change attitudes and behavior communication behavior can be explained with this theory of attribution (Samsuar, 2019). This theory also explains about how judgments are taken over what motivates a person to act in a certain way or perform an action. Attribution explains, behavior is connected with a person's attitudes and qualities this is in line with research that states that attribution explains human processes so that we can understand how others behave (Pasaribu & Wijaya, 2017). Many state officials are negligent of the mandate given and lack attention to the presentation of financial statements, and implementation of duties and responsibilities that are not optimal without regard to the competence of each position they hold, there are also many regional apparatuses whose competence is low and do not understand the rules that have been agreed, plus also supervision and control in weakened institutions (Suryanto, 2017). The presence of attribution theory serves to explain the phenomenon of human behavior so that it can change attitudes and

behavior, observation of this phenomenon so that attribution can be said to be a theory that explains human behavior in communicating (Samsuar, 2019), This theory also explains the actions of an individual in concluding, as, for the reason why a person does something or chooses to act in a certain way, attribution explains that the behavior is related to the personal nature and attitude of an individual (Rasmini, 2019). Accountability shows how government officials and employees carry out their duties and use public resources, responsibility to the public is one of the principles of accountability itself in budgeting and reporting that must be conveyed by public officials (Irfan et al., 2021). Accountability is mandatory for the trustee to account for all risks that occur either the failure or success of the activity, to the trustee, until the trustee is satisfied with the performance of the implementation of the activity, to meet the needs of interested parties (Saputra et al., 2019).

In the Laws and Regulations Number 17 of 2003 concerning state finances, it is explained that the financial reporting of the Regional Budget the Republic of Indonesia APBD which is responsible for its preparation and presentation is mandatory based on the SAP Government Accounting Standards. The local government's financial statements will then be examined by the BPK- Indonesian Financial Audit Agency to ensure the reliability of each piece of information that has been presented (Trisaptya, 2016). Kusuma, (2018) explained that in Presidential Regulation Number 29 of 2014 concerning the performance accountability system of government agencies, article 1 explains the meaning of accountability, namely accountability for the implementation of work programs mandated to stakeholders to achieve the mission of the organization. The BPK-Indonesian Financial Audit Agency examines the management and financial responsibilities of the state, as stated in Law Number 15 Article 1, accountability or also called financial responsibility country is the duty of the government to manage state finances in a lawful, orderly, efficient, economical, effective, and transparent manner, while still paying attention to the sense of fairness and propriety. Accountability is one of the important pillars in the management of state finances to achieve public prosperity. Financial reporting accountability becomes reliable at the time of the WTP-Unqualified Opinion in the audited government financial statements, This opinion is given if there are no restrictions on the scope of the audit and there are no notable exceptions for the fairness and consistency of the application of generally accepted accounting. (Suryanto, 2017). The main purpose of financial accounting is to provide accurate and timely reporting on the use of public money, which is usually done through expertly audited reports (Saputra, 2019).

The importance of accountability is applied along with the increasing demand of the people in the implementation of a clean environment in the government with the best service (Trisaptya et al., 2016), a good quality depends on the public access point to the accountability report and the findings report which is easily understood carefully, financial requirements, disclosures, and compliance with the rules the preparation of financial budgets and related laws and regulations governing the receipt, storage, and expenditure of money from local governments is the focus of this accountability (Suryanto, 2017). The financial statements prepared by the government must be presented reasonably and fully reveal the realities that occurred by applicable regulations and meet the requirements that the financial statements presented can

meet the needs and expectations of users (Sayuti et al., 2018). Accountability should always be used in work including personal and community interests, in processes and outcomes, including the obligation to disclose to higher parties all operations, especially those involving financial management, accountability includes an assessment of compliance, in terms of the financial statements produced, what omissions occur, and how they are carried out (Novel, 2022), the whole aspect will be well realized, if each of the regional apparatuses considers himself to be the leader for every decision he makes in life so that each of them will be cautious and responsible for the position he occupies on the bench of government. Accountability in the context of sustainability means that government officials must be responsible for the economic, environmental, and social impacts resulting from their actions and decisions and be able to provide accountability to stakeholders and communities regarding their performance in each region in Indonesia (Silva, 2022).

Accountability has many definitions, but in essence, it is an obligation to inform and justify one's behavior to the institution in the event of not committing budget misappropriations that harm local communities, which have a special relationship of accountability and identify possible conditions that will occur including compliance, reports, omissions, and implementation (Novelli, 2022). Leadership competencies must be possessed by local officials, namely communication skills, responsibility, assertiveness, critical thinking, and others because to achieve organizational safety, professional and insightful leaders are needed (Indrayana, 2022). Asthabrata's teachings consist of several elements of value about leadership. The local government apparatus with the attitude taught in Asthabrata to accept all conditions with a patient and airy heart, to be able to lead himself to always do good deeds to realize the achievement of the welfare of the local community. In the prevention of fraud, consideration of ethical and moral values is needed for the government's financial management process (Saputra et al., 2019). The public or private sector considers fraud as a problem that must be resolved together, especially government in Indonesia. The way to prevent, control and protect the tendency to reduce fraud is to cultivate ethical behavior which is supported by the value of honesty in each individual which is generally achieved through the establishment of policies, methods, and procedures (Majid, 2021). Asthabrata was born with eight divine traits that are considered to be used as a benchmark for the leader of each region because all elements can be a good example for the people, but this value is not used by all, the leader can adopt some or collaborate with other values (Rohana, 2022).

In the prevention of fraud, it requires the cooperation of each regional apparatus to control itself in following the capitalist appetite to take away the rights of regional communities, openness is very important in the presentation of financial statements, regional communities and all interested parties have the right to access information reasonably without manipulative elements, regional apparatuses that are responsible for carrying out their duties will increase accountability and avoid behaving fraudulently (Haerani, 2021). Thus, it is necessary to make improvements so that fraud prevention is increasingly controlled, one of the preventive steps is to increase accountability because one of the important elements to be able to understand long-term performance in carrying out responsibilities and obligations of duties. In addition, there is a need for collaboration with Indonesian local wisdom, cultural

diversity in Indonesia has positive values that can realize accountability and prevention of corruption in the government order, especially in the regional sector, so a fraud prevention strategy is needed based on diversity of various cultures that have positive values to anticipate a surge in fraud cases and misappropriation of applicable rules in Indonesia (Suryana, 2018). Javanese people learn the teachings of asthabrata passed down by their ancestors by exemplifying several natural qualities that are implied and their application is seen in daily behavior, as well as the inherent value of asthabrata in regional leaders and apparatus as a step in preventing fraud in local government (Rohana, 2022).

METHODOLOGY

The basis of this research uses a qualitative type with a literature study approach, namely collecting information on some literature that is used as a source relevant to the topic of discussion, then the information obtained from the results of the literature review is interpreted in scientific papers without removing the essence of the written work and the absence of plagiarism elements in it (Hardani, 2020). You can show the truth and solve the problem of what is being studied and study various social phenomena from various points of view or perspectives (Siyoto & Sodik, 2015). The technique is by incorporates a literature review for data collection. Secondary data in the form of fraudulent behavior, such as fraud, is the focus of this study. employing sources with themes of fraud and corruption, such as journals. While qualitative research methods are described as measuring instruments or qualitative tools used to reflect on the topic or object of research. The author's knowledge of how the Asthabrata concept contained in accountability can overcome the problem of fraud in local government.

RESULTS AND DISCUSSION

Based on the results of the BPK press release (2020), it is explained that, depending on the level of government, all financial statements of provincial governments in Indonesia receive Unqualified Fair (WTP). In the areas of improving local governance and financial capacity-building programs for the provincial, district, and municipal governments, WTP's opinion has exceeded the regional financial performance targets set out in the National Medium-Term Development Plan-RPJMN 2015-2019. Although the quality of LKPD 2019 has generally improved, some opinions have changed. The total unqualified opinion (WTP) obtained by the Local Government Financial Statements (LKPD) has increased, according to the BPK press release (2021). In 2016, WTP opinions were obtained by 378 LKPD (70%) which increased to 486 LKPD (90%) in 2020. Local governments have made improvements, and quality provided transparently can create a healthy financial environment in local government. To be able to provide accurate and timely reporting on the use of public money, which is usually done through expertly audited reports, the main objective is to ensure that public money is spent correctly and efficiently for the purposes mentioned (Saputra, 2019).

One form of responsibility of public institutions is financial accountability, which requires them to use public money wisely, effectively, and without corruption or waste. Accountability is a mandatory thing that can provide explanations or justifications and to accept responsibility for events, transactions and own actions interviews reveal the gap between the values embraced and daily practice (Hudaya, 2015). The control system owned by local governments is one of the powerful weapons in combating fraud against each government apparatus (Bachtiar & Ela Elliyana, 2020). The results of the value cultivation in Asthabrata can be seen from the following: the trust of the community and stakeholders related to Accountability in collaboration with the Asthabrata concept has a very good impact on local government financial reporting, expected to reduce the potential for collusion, corruption, and nepotism in the local government order. Some of the opinions issued by the Indonesian Financial Audit Board-BPK today according to the results of studies from various reference sources in several regions in Indonesia, parts of Java island are found to be Unqualified Opinion-WTP, namely opinions given when there are no significant exceptions regarding the reasonableness and application of common accounting principles in the preparation of financial statements, consistency of application of common accounting principles and Explanations of the financial attachments and statements presented are free from material misstatements. The second is, Qualified Opinion-WDP, if overall the financial statements presented by the local government are reasonable, but there are some excluded elements whose exclusion does not affect the reasonableness of the financial statements as a whole, the third is Adverse Opinion-TW if the local government does not present reasonably the financial position, then the financial statements are completely untrustworthy so they cannot be used for analysis. Furthermore, Disclaimer of Opinion-TMP if there is not enough evidence to give an audit opinion. The WTP opinion given to local governments in the last 5 years is quite good and reflects that local governments have fulfilled their duties, and avoided fraudulent practices until financial reporting as accountability can be well received by the local people.

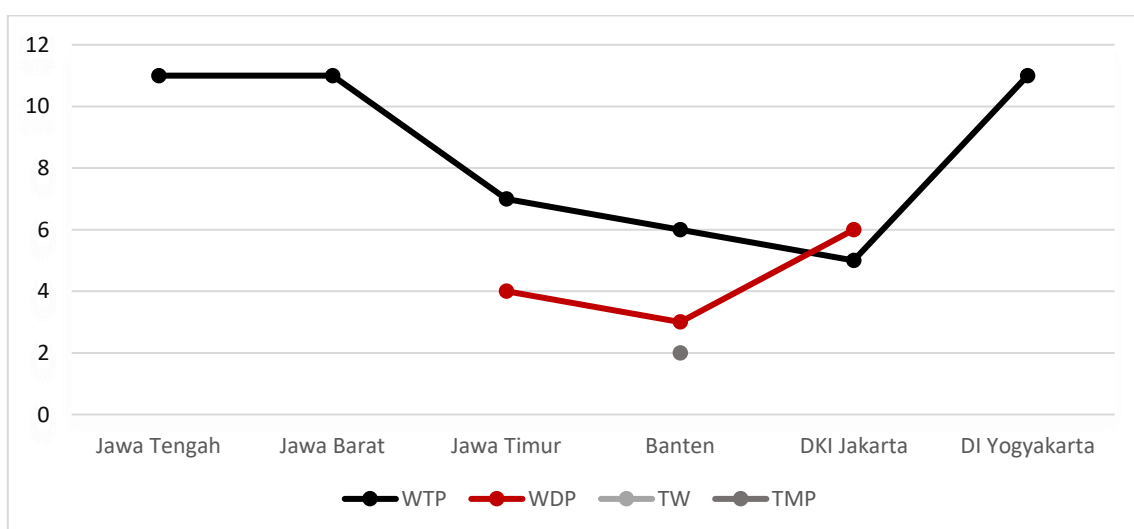


Figure 1. Development of LKPD Examination Opinion FY

Source: LHP-LKPD-BPK (2023)

The Audit Report of the Financial Audit Agency-BPK above shows that each province on the island of Java, namely: Central Java Province has obtained 11 times the WTP opinion, West Java 11 times the WTP opinion, East Java 7 times the WTP, Banten has obtained 6 WTP times, and 2 special areas on the island of Java, namely the Special Capital Region of Jakarta 5 times the WTP, and Yogyakarta Special Region 11 time WTP and all these opinions were obtained several years in a row. The WTP opinion was given on the basis that the main consideration was the fairness of the presentation of financial statement posts following Government Accounting Standards (SAP). Fairness here does not mean the truth of a transaction. So that the area that has been given the WTP still has fraud perpetrators in it. BPK found that in DKI Jakarta, there was a significant problem in its financial liability, namely the recording of assets that were not following the standards that the WDP opinion was given a few years earlier.

DISCUSSION

From figure 1, it can be seen that DI Yogyakarta still consistently obtains WTP compared to other regions, BPK will further process if indications of fraud are found, but throughout 2021 the number of fraud cases that occur does not even exist on the regional government, and the accountability is transparent to the community. It's just that in the chart, it can be seen that the DKI Jakarta area still needs to have each of its regional apparatuses apply asthabrata-based accountability because in terms of presenting its financial statements for the last 5 consecutive years following SAP, so that the previous year there may be many opportunities for fraud actors because they do not comply with applicable preparation standards. So the regional apparatus must control themselves with the teachings of kindness from the ancestors in the land of Java (Asthabrata). Based on the results of the researcher's analysis, it was found that in the DKI Jakarta, Banten, and East Java areas, there is still a large potential for fraud, because the report presented in the preparation process is still very low WTP trade record in recent years compared to other regions on the island of Java, this analysis is supported by the fact of the findings of previous researchers who stated that 24 cases of fraud were found on the island of Java in the period from 2015 to 2019, and DKI Jakarta with the highest audit findings of 70 cases (Mauristela, 2022). Meanwhile, for the Banten Province area, the competence of the apparatus is quite low in the preparation of financial statements and asset management is not by applicable regulations (Mahardini & Miranti, 2018), and East Java, there is also a great potential for fraud, because the findings obtained by the BPK show weak internal control, especially the financial documents of the SKPD in violation of existing provisions triggered by quality apparatus that is quite low and less competent in its field (Auliyana, 2017).

However, DKI Jakarta, Banten, and East Java in the last 5 years have continued to improve their administration and books following applicable standards and by the law, WTP is interpreted as the result obtained on performance by presenting it reasonably so that the BPK at the time of checking it is sure that the financial statements are presented according to existing rules. This opinion is important about the general public's belief in the government. However, the WTP does not reflect the

whole that the apparatus is free from fraudulent behavior. The maximization of fraud prevention with asthabrata value in increasing the accountability of regional financial reporting to prevent financial fraud in the local government sector on the island of Java has been presented in table 1 below.

**Table 1. Implementation of Asthabrata Value in Financial Reporting
Accountability to Prevent Regional Financial Fraud**

Asthabrata Value	Fraud Prevention	Fraud
Sky	Not yet maxed out	Still found
Star	Not yet maxed out	Still found
Sun	Not yet maxed out	Still found
Moon	Not yet maxed out	Still found
Wind	Not yet maxed out	Still found
Earth	Not yet maxed out	Still found
Ocean	Not yet maxed out	Still found
Fire	Not yet maxed out	Still found

Source: Author-Processed (2022)

Based on table 1, it can be seen that the eight asthabrata values used for fraud prevention have not been maximized, this is related to corruption that occurs in the DKI Jakarta government bureaucracy reaching Rp 152 billion (Siregar, 2022). Then for the Banten Province, it was found that there was corruption in the social assistance budget for Islamic boarding schools by the regional apparatus in 2018 as well as 2020 amounting to IDR 70 billion (Ridho & Aditya, 2022). In addition, one of the regional apparatuses in East Java Province was also found to have committed corruption of funds amounting to IDR 3.5 billion for financial assistance provided by the central government (Wibowo, 2022). Even though it has WTP status, there is still fraud with relatively little potential found in recent years. However, when compared to the risk of cheating with those with WDP status, the potential for cheating is much greater. One of the key components of good governance, as a practice carried out by public officials for the Indonesian people today is accountability. Every public official and the activities of public officials, whether in formulating policies, controlling and spending state funds, or enforcing laws, must be measurable and accountable to the public, with asthabrata-based accountability expected to be able to improve and improve fraud prevention in local government. Therefore it is necessary to instill in the soul and self of the apparatus related to the 8 elements of asthabrata, namely: Earth, a leader must be a strong person reliable, and able to protect his subordinates; Every action taken by the leader must be able to generate energy in the form of inspiration, benefits, and vision; Fire, which means having clear laws, symbolizes authority, courage, and firm conviction and constancy in judgment; Ocean exemplifies a broad and patient mind in processing new information before acting; the sky, which means the vastness of the mind and mind, and the sky, which means various knowledge and abilities that can be passed on to others; The wind is a symbol of how important it is for followers to feel the impact of a leader. Moon, a leader must be able

to shine a light on the darkness and be creative and resourceful in finding solutions to all problems; The star with its beam of light and gives the meaning of the leader should be an example to his subordinates. If these values are well embedded and applied in life, the potential for fraud will be prevented.

CONCLUSION

Asthabrata-based accountability is a form of internal control over fraud opportunities in the local government sector, with leadership traits adopted from 8 natural elements, namely: Earth, wind, sky, fire, ocean, sun, stars, and moon, as a reminder before acting their work. The values contained in the Javanese philosophy applied in the people of each regional apparatus have helped to cause a considerable positive impact, including one of the factors, namely the realization of improving the quality of regional financial statements, so that they meet the criteria that can prevent fraud in the local government sector, these criteria include reliable, relevant, comparable financial statements, and easy to understand. In implementing Asthabrata-based accountability, it is very important to have an understanding and knowledge of the significance contained in the philosophy of our ancestors in Java about leadership in life, so that in its implementation it will be well embedded in these teachings on how humans behave, especially those who play an important role in local government to maximize fraud prevention in local government. Further research is expected to use data collection techniques in the form of direct observations and interviews in the field, and increase references to literature that can be studied, to obtain better research results than before.

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