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**THE IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARDS AND
 EFFECTIVENESS OF FINANCIAL MANAGEMENT OF HAJJ FUNDS ON THE
 QUALITY OF HAJJ FINANCIAL REPORTS AT BPKH BEKASI CITY (PERIOD 2020 –
 2022)**

Oleh

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Abstrack

This research aims to test the application of government accounting standards and the effectiveness of Hajj fund management on the quality of Hajj financial reports at BPKH Bekasi City for the 2020 - 2022 period. This study uses a quantitative approach. The research population used Hajj and Umrah (PHU) employees at BPKH Bekasi city. Sampling in this study used purposive sampling, namely taking samples from a population of 31 respondents. The analytical method used is multiple linear regression test analysis. The data processing tool is SPSS 26. Based on this research, it shows that: 1). Partially, the variable role of government accounting standards has a significant effect on the quality variable of Hajj financial reports 2). The variable effectiveness of Hajj fund management has a significant effect on the quality of Hajj financial reports at BPKH Bekasi City. Originality/Value this article with the title Implementation of Government Accounting Standards and Effectiveness of Financial Management of Hajj Funds on the Quality of Hajj Financial Reports at BPKH Bekasi City (Period 2020 – 2022). The artikel is original and is not an imitation, duplication or plagiarism of scientific work that has been published and/or has been used for publication in other articles or journals except for the part where the source of the information is properly stated. If in the future it can be proven that there are elements of imitation, duplication or plagiarism, then I am willing to accept sanctions in accordance with applicable laws and regulations

Keywords: Government Accounting Standards, Effectiveness, Management, Hajj Financial, Reports Quality

PENDAHULUAN

Law number 23 of 2014 concerning regional governments is a guideline for the presentation of financial reports as a form of accountability of regional governments for the management of regional finances during a fiscal year. The implementation of regional autonomy as well as the implementation of government operations guided by PP no. 10 2010, the government's accounting standards have contained various requirements for presenting high-quality financial reporting information, including being relevant, reliable, comparable and understandable.

According to Yanti et al., (2020) the aim of implementing SAP is related to improving the quality of financial reports produced by the central and regional governments. SAP is useful for preparing financial reports according to the needs of users of information presented to parties outside government agencies, especially central government, regional government and central and regional government organizational units. The presentation of financial reports is in accordance with the laws and regulations and regulations of the relevant

organizational unit responsible for submitting the report.

Hajj is one of the five pillars of Islam that every Muslim is obliged to carry out, once in a lifetime. Its implementation involves various agencies and institutions both within the country and abroad and is related to various aspects, including development, transportation, health, accommodation and security. The government, in this case, as the organizer of the pilgrimage must be able to provide financial accountability for the implementation of the pilgrimage which is increasingly adequate and professional.

Al-Quran Surah Al-Hajj verse 27-28 explains the benefits or lessons that will be obtained when someone performs the pilgrimage, which means: "And call to the people to do the pilgrimage, surely they will come to you on foot, and on the back of a lean camel. Those who come from all over the world, so that they can witness the various benefits for them and so that they mention the name of Allah on this day which has been appointed based on the good fortune that Allah has given to them in the form of livestock. "So, eat some of it and give it to those who are miserable and needy."

The financial reporting of the management of Haji funds carried out by the Hajj Financial Management Agency (BPKH) Bekasi City for the period 2020-2022, is presented in the following table:

Table 1 - Hajj Financial Report

Information	2020	2021	2022
Total Assets	145.771.760.466.516	160.595.939.633.714	212.790.022.248.187
Total Liabilities	134.943.566.649.645	142.884.526.406.169	158.073.332.250.402
Total Surplus Komprehensif	5.780.110.423.044	7.726.468.291.440	3.369.405.531.215
Total Net Assets	10.828.193.816.871	17.711.413.227.545	21.144.156.967.371

Source : BPKH financial reports

The management of hajj funds in BPKH based on table 1 shows an increase in the amount of net assets for each period. In the year 2020, the management of net assets amounted to IDR. 10,828,193,816,871, in 2021, IDR management increased by 61% with IDR. 17,711,413,227,545 in 2022, 83% increase with the amount of funds managed IDR. 21.144.156.967.371.

The Ministry of Religion is a sub-system of the government of the Republic of Indonesia which has the task of carrying out some of the government's tasks in the field of religion. In carrying out its duties, the Ministry of Religion of the Republic of Indonesia focuses more on providing services to the community in the field of religion. In line with the development of the many demands for community services, the government, in this case, the Ministry of Religion, needs to continue to improve the quality of community service performance. The service provided by the Ministry of Religion, whether good or bad, will determine the image of society, because the better the service, the more satisfaction and trust will be realized.

The mechanism for depositing Hajj Organizing Fees (BPIH) is carried out through the Hajj savings account in the name of the Hajj Financial Management Agency (BPKH). Deposits are made through "Bank Deposit Recipient Fees Implementation of Haji Worship (BPS BPIH)" in urban areas and districts government Republic of Indonesia. This is a requirement to obtain an hajj registration number when registering as an hajj pilgrimage based on Article 10 of Presidential Decree No. 05 of 2018 is about haji financial management.

The number of Dana Abadi Umat (DAU) is shown in the following table:

Table 2 - Report Total Dana Abadi Umat (DAU)

Years	Dana Abadi Umat (DAU)
2020	229.223.554.228
2021	237.615.583.591

2022	242.297.133..737
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Source : BPKH financial reports

The phenomenon that occurred during the departure of the Islamic pilgrimage in 2020, the community, especially those of the Islamic pilgrimage, questioned the accountability aspects of the Indonesian Ministry of Religion and the Republic of Indonesia regarding the cancellation of the 1441 Hijri or 2020 Masehi pilgrimage worship which was caused by the pandemic covid-19. The reason for canceling the departure is for the benefit of the community and health, but this decision can give rise to anxiety among the community, especially among the prospective pilgrimage candidates, which gives rise to various issues related to the use of the pilgrimage funds and questions the accountability of the institution that organizes the pilgrimage.

Ridho, Zanur (2021), explains that looking at the income from hajj funds or investment results, two years ago it was still around I5 trillion, in 2020 the benefits of BPKH ranged from 7.2 trillion to 8 trillion rupiah, depending on the end of the year according to conditions and related government policies hajj. The management of Islamic funds carried out by the government in a sharia manner in 2019, around 54.3 trillion or 43.7% was placed in Islamic banking and the remaining 70.02 trillion in Islamic investments.

The management of hajj funds has become increasingly chaotic during the pandemic, with many websites on the internet that cannot be held accountable regarding information regarding the misuse of haji funds during the pandemic, which are categorized as hoax news. This causes the people of Indonesia and prospective pilgrims to have difficulty in filtering information correctly, another reason is the presentation of information related to the management of Islamic pilgrimage funds which is still of a manual nature, making it difficult for people to

access it during the pandemic due to the existence of the Work From Home (WFH) policy, and not yet available. ready to be accessed Accurate and transparent information from the Ministry of Religion of the Republic of Indonesia.

The government needs to explain to prospective pilgrims that there are unavoidable consequences related to the 2021 Hajj provisions set by the Government of Saudi Arabia. One of the consequences is restrictions on the age and health condition of prospective Hajj pilgrims. This means that there is a possibility that prospective Hajj pilgrims who will cancel their departure in 2020 due to quota restrictions imposed by the Saudi Arabian Government, will also be canceled in 2021 due to age restrictions and the health condition of prospective Hajj pilgrims. Things like that must be understood and realized from the start by prospective pilgrims. Bahtsul Masail regarding the implementation of the Hajj pilgrimage held by the Ministry of Religion is important because it examines Hajj law, Hajj health protocols and Hajj rituals in the Covid-19 pandemic situation. But what is more important than that is to raise awareness among prospective pilgrims that even though they have registered to go on the Hajj in 2021 because they were canceled in 2020, there is still the possibility of another cancellation, due to the provisions set by the Government of Saudi Arabia regarding the implementation of the Hajj pilgrimage.

The Indonesian government is responsible for the implementation of religious rituals, especially the implementation of the Hajj pilgrimage which is organized by the Indonesian Ministry of Religion, with the aim of providing services in the religious sector in accordance with article 3 of Law number 13 of 2008 concerning the implementation of the Hajj pilgrimage
Research conducted by Siti Hasanah and Tapi Rumondang Sari Siregar from Medan State University, regarding government accounting

standards, accounting information systems, internal control systems, and human resource competency on the quality of OPD financial reports in Labuhanbatu Regency, concluded as follows:

1. Simultaneously, the variables of government accounting standards, accounting information systems, internal control systems, and human resource competence have an influence on the quality of financial reports by 37.3% and the remainder is influenced by other variables outside the four variables above.
2. Government accounting standards have a negative influence on the quality of financial reports.
3. Accounting information systems have a negative influence on the quality of financial reports.
4. The internal control system has no influence on the quality of financial reports.
5. Human resource competency has no influence on the quality of financial reports

Research entitled *The Effect of Implementing a Regional Government Financial Accounting System and an Internal Control System on the Quality of Regional Government Financial Reports with Human Resource Competency as a Moderating Variable (Empirical Study of Klaten Regency Regional Work Units)* by Indrayani & Harjanti from Yogyakarta Muhammadiyah University, using purposive techniques sampling, samples from the research were obtained from 88 SKPD Klaten Regency employees. The research analysis method used Moderated Regression Analysis (MRA) with the SPSS 15 analysis tool. Concluding, the Regional Financial Accounting System does not affect the Quality of Regional Government Financial Reports, the Internal Control System has a positive effect on Quality of Regional Government Financial Reports, Human Resource

Competency have a positive influence in moderating the Regional Financial Accounting System and Internal Control System for the Quality of Regional Government Financial Reports

Inapty and RR. Sri Pancawati from Mataram University, NTB with the research title *The Effect of Implementing Government Accounting Standards, Apparatus Competence and the Role of Internal Audit on the Quality of Financial Report Information with the internal control system as a moderating variable*. The population in the study were all civil servants (PNS) in the Regional Work Units (SKPD) of the NTB Provincial Government. Sampling was carried out using purposive sampling, namely employees in the financial administration process section, employees who make financial reports and employees who are the subject of APIP inspections from the Inspectorate. The data analysis used in this research is regression with moderating variables. The results of this research indicate that the government's implementation of government accounting standards, apparatus competency, the role of internal audit and the internal control system have no effect on the quality of financial report information.

Kartopawiro and Yohanes's research, entitled *Analysis of the Financial Report Performance of the Regional Government of Musi Rawas Regency*, concludes

1. Human Resource Competency on the Quality of Musirawas Regency Government Financial Reports has a positive and significant influence. The influence of this competency is supported by Government policy that employees who manage regional finances must have competence in their field.
2. Motivation for the quality of regional financial reporting of the Musirawas Regency Government has a negative effect on the quality of regional

financial reporting of the Musirawas Regency Government. This is supported by the compensation received by financial managers who are felt to be still low

3. The regional financial accounting system on the quality of regional financial reports of the Musirawas Regency Government has no influence and is not significant, the financial accounting system is supported by each regional work unit (SKPD) which is required to periodically report on regional financial management activities.
4. Human resource competency, motivation and regional financial accounting systems together influence the quality of regional financial reports of the Musirawas Regency Government, but partially only human resource competency has a positive and significant influence

Furthermore, research related to the Management of the Hajj Funds of the Republic of Indonesia (Collaborative Study Between BPKH Institutions, the Ministry of Religion and Financial Partners in the Management of Hajj Funds), by M. Ali Mubarak and Ulya Fuhaidah from UIN STS Jambi concluded the effectiveness and feasibility of the Hajj Financial Management Agency (BPKH) in relations between institutions (stake holders) and the urgency to carry out the mandate of laws and regulations using a Legal-Political approach. Data is processed from several sources, both print and non-print (online) which has relevance to the study topic. Through these two approaches, this topic will be discussed in an actual-informative manner and then explained in a descriptive-analytical manner. Apart from that, the political aspect is used as an effort to reveal the positive and negative dimensions of financial practices and governance inherent in financial institutions and illegal-formal institutions managed by the

government. Meanwhile, the legal (juridical) aspect is used to answer public needs for the existence of formal regulations (legal standing) and at the same time can play a role in protecting the interests of the parties, especially in terms of the implementation of the Hajj ritual. It is hoped that this article can serve as input and enrich the treasury of studies on the implementation and governance of Hajj finances in a comprehensive, integral manner. Research conducted by Ridho Zainur from the Badri Mashduqi Islamic College of Economics and Business, Probolinggo, with the title Financial Management of Hajj Funds During the Covid-19 Pandemic, concluded that the research in this paper is library research, namely research whose data and information were obtained from library sources. (reading) in the form of books, research results and other reading materials. The results of this research show that the cancellation of the 2020 Hajj departure due to COVID-19 resulted in 2020 operational funds not being disbursed. The operational funds are again managed by BPKH. Apart from that, BPKH received approval from Commission VIII DPR regarding the proposal to use the benefit value of the 2020 Hajj funds. The proposal is to use the BPKH benefit value in 2020 to support the implementation of the Hajj pilgrimage in the following years. The benefit value includes the accumulated benefit value of the previous year and BPIH's efficiency for operational implementation of the Hajj pilgrimage.

Hypotheses developments

A research hypothesis is an initial answer to a research question, and its authenticity still requires empirical testing. A hypothesis in research is the most likely answer given, and is more authentic than opinion (which is impossible in research). The research framework aims to explain the relationship between the independent variable and the dependent variable. The relationship between the variables in this research can be formulated through a framework as follows:

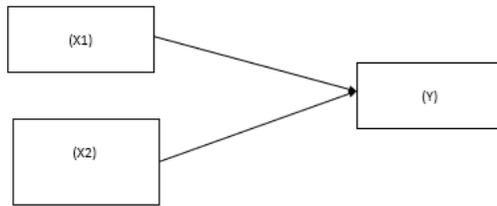


Figure 1 - Framework for Thought

This hypothesis is only put forward as a suggestion by the problem solver, meaning that the research results justify acceptance or rejection.

The following is the hypothesis proposed:

1. Implementation of Government Accounting Standards (SAP)

Ho1: The implementation of Government Accounting Standards (SAP) has no effect on the quality of Hajj financial reports at BPKH Bekasi city.

Ha1: The implementation of Government Accounting Standards (SAP) affects the Hajj financial reports at BPKH Bekasi city.

2. Effectiveness of Financial Management of Hajj Funds

H02: The effectiveness of financial management of Hajj funds has no effect on the quality of Hajj financial reports at BPKH Bekasi city.

Ha2: The effectiveness of financial management of Hajj funds influences the quality of Hajj financial reports at BPKH Bekasi city.

METHODS

The data analysis method used is the multiple linear regression test. Systematic of the treatment, the first step involves testing normality with two variables to determine whether the test instruments used are normally distributed. Then to test the research hypothesis, the researcher used a regression formula, with a simple information analysis

technique of linear regression. This technique is used because in this research there are two independent variable models, namely the application of Government Accounting Standards and the effectiveness of financial management of Hajj funds and one dependent variable, namely the quality of financial reports. The data collected came from Bekasi City BPKH financial reports for 3 years consisting of SAP guidelines, financial management activities for Hajj funds and Hajj financial reports. SAP is a basic guideline for BPKH to assess the effectiveness of management and quality of Hajj financial reports. Next, compare the results obtained with literature related to the research to serve as a reference basis for completeness of source documents. The effectiveness of financial management of Hajj funds on the quality of Hajj financial reports is presented in accordance with Government Accounting Standards and applicable laws and regulations. The research population was taken from the Financial Position Report, Operational Report and BPKH Net Asset Change Report for Bekasi City as primary and secondary data sources.

Primary data in this research is original data obtained directly from PHU informants and Bekasi City BPKH employees and questionnaires distributed to respondents from government agencies in the form of answers from Bekasi City PHU. Meanwhile, secondary data in this research comes from internet sites, journals and books related to the Hajj financial reports that will be studied.

Hypothesis Testing

A. Validity Test

Validity tests are carried out to determine the effectiveness of each research instrument which is measured by correlating each instrument score with the respondent's statement, based on the overall score of the items. If the correlation coefficient (r calculated) value tested is greater than 0.344 then it can be concluded that the statement

instrument is valid. The results of the validity test studied are shown in the following table :

a. Variables X1 dan X2

Table 3 - Validity Test of Variables X1 and X2

Variabl e	R Tabl e	R Coun t	Informatio n
Government Accounting Standards (X1)			
X1.1	0,344	0,681	VALID
X1.2	0,344	0,887	VALID
X1.3	0,344	0,877	VALID
X1.4	0,344	0,923	VALID
X1.5	0,344	0,810	VALID
X1.6	0,344	0,904	VALID
X1.7	0,344	0,877	VALID
X1.8	0,344	0,893	VALID
X1.9	0,344	0,834	VALID
X1.10	0,344	0,813	VALID
X1.11	0,344	0,837	VALID
X1.12	0,344	0,881	VALID
Hajj Fund Management (X2)			
X2.1	0,344	0,793	VALID
X2.2	0,344	0,719	VALID
X2.3	0,344	0,567	VALID
X2.4	0,344	0,754	VALID
X2.5	0,344	0,680	VALID

Source: SPSS data processing results

b. Variable Y

Table 4 - Validity test of variable Y Hajj Financial Report

Variabel	R Table	R Count	Information
Y1	0,344	0,846	VALID
Y2	0,344	0,774	VALID
Y3	0,344	0,819	VALID
Y4	0,344	0,791	VALID
Y5	0,344	0,795	VALID
Y6	0,344	0,788	VALID
Y7	0,344	0,797	VALID
Y8	0,344	0,800	VALID
Y9	0,344	0,850	VALID

Source: SPSS data processing results

B. Reliability Test

Reliability test is an index test to determine the extent of measurement consistency that will occur. In testing the reliability of researchers using SPSS 26 software, the level of reliability is based on the Alpha value:

Table 5 - Reliability Levels

Alpha	Reliabilitas Levels
0,0 – 0,20	LESS RELIABLE
>0,020 – 0,40	LITTLE RELIABLE
>0,40 – 0,60	RELIABLE ENOUGH
>0,60 – 0,80	RELIABLE
>0,80 – 1,00	VERY RELIABLE

The resulting reliability test results are shown in the following table:

Table 6 – Reliabilitas Test

Variable	Cronbach's Alpha	Information
Government Accounting Standards	0,965	RELIABEL
Hajj Fund Management	0,737	RELIABEL
Hajj Financial Report	0,932	RELIABEL

Source: SPSS data processing results

Based on the Cronbach's alpha test, the government accounting standards variable is 0.965, the hajj fund management variable is 0.737, and the hajj financial report variable is 0.932. It can be concluded that all the variables used in this research are reliable because Cronbach alpha is between >0.60 – 0.80. This shows that the question items used have consistent data.

C. Normality Test

The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution. Significant values are compared with 0.05 or using a significance level of 5%. The basis for decision making in the normality test uses the following guidelines:

- The significance value or probability value is <0.05, then the data distribution is not normal.
- The significance value or probability value is > 0.05, then the data distribution is normal.

Table 7 –Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		31
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2,57405858
Most Extreme Differences	Absolute	.154
	Positive	.101
	Negative	-.154
Test Statistic		.154
Asymp. Sig. (2-tailed)		.060c
Monte Carlo Sig. (2-tailed)	Sig.	.421d
99% Confidence Interval	Lower Bound	.408
	Upper Bound	.433
a. Test distribution is Normal b. Calculated from data c. Lilliefors significance Correction d. Based on 10000 sampled table with starting seed 2000000		

Based on the normality test with the One sample Kolmogorov-Smirnov test, the Monte Carlo Sig value is 0.421. This result shows that the Monte Carlo Sig value is greater than the probability of 0.05. So it was concluded that the research data was normally distributed.

D. T Statistical Test

The T statistical test shows how much influence individual independent variables have in explaining the dependent variable, using a significance level of 0.05. Based on the t test results criteria, if the significance value is > 0.05 then H0 is accepted (the regression coefficient is not significant). This means that partially the independent variable has no influence and if the significance value is <0.05 then H0 is rejected and Ha is accepted (significant regression coefficient). This shows that partially the independent variable has a significant influence on the dependent variable.

Table 8 - T Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.195	5.226		1.760	.089
	X1	.527	.091	.753	5.814	.000
	X2	.620	.278	.609	.070	.945

a. Dependent Variable: Y

The results of the t test for variables X1 and X2 from SPSS data processing conclude as follows: :

- a. The coefficient of applying government accounting standards (X1) to the quality of Hajj financial reports is 0.945. Thus, if the significance is > 0.05 (0.945 > 0.05), then H01 is accepted and Ha1 is rejected.
- b. The effectiveness of Hajj fund management (X2) on the quality of Hajj financial reports with a coefficient value of 0.000. This shows that the significance is <0.05 (0.000<0.05), so H02 is rejected and Ha2 is accepted.

Discussions

Based on the results of statistical analysis, it can be concluded that the implementation of government accounting standards and the effectiveness of Hajj fund management on the quality of Hajj financial reports at the Bekasi City Ministry of Religion are as follows: SAP is a guideline for making financial reports so that the financial reports made can be accounted for and the results are in accordance with the needs of users. Good financial reports will influence the quality of the Hajj financial reports. Based on the results of the hypothesis, it states that the implementation of SAP has no effect on the quality of the Hajj financial reports. The test results can be seen from the t test significance value of 0.945. Thus, if the significance is > 0.05 (0.945 > 0.05), then H01 is accepted and Ha1 is rejected. This shows that the partial implementation of Government Accounting Standards has no effect on the quality variable of the Hajj financial report (Y) at BPKH Bekasi city. It can be explained that although the application of accounting standards is carried out well in the preparation of financial reports, this cannot yet be used as a benchmark for determining the quality of financial reports. SAP influences the quality of financial reports by managing data systems that make them valuable information. Where the use of this

system is required to produce information that is fast, precise, accurate and implemented by competent people. This is in line with the results of Inapty and RR research. Sri Pancawati (2016), Kartopawiro and Yohanes (2018) and Indrayani & Widiastuti (2020).

Effectiveness of Financial Management of Hajj Funds on the Quality of Hajj Financial Reports Management of Hajj funds is very important in managing Hajj financial reports, in this case it can be stated as a reference for making decisions or looking at the financial condition of Hajj reports. Based on the results of hypothesis testing, both states that the management of Hajj funds produces a significance of less than 0.05, so it has a positive effect on the quality of Hajj financial reports at BPKH Bekasi city. It can be seen from the significance value of 0.000, significance < 0.05 ($0.00 < 0.05$), then H_0 is rejected and H_a is accepted. So it can be concluded that the effectiveness of Hajj fund management (X_2) has a significant effect on the quality of Hajj financial reports (Y) at BPKH Bekasi city. The effectiveness of financial management of Hajj funds has a positive effect on the quality of Hajj financial reports, therefore, in fulfilling these obligations in presenting quality financial reports, one of the elements that must be reported is the effective financial management of Hajj funds. This is to produce financial reports that are relevant, reliable, comparable and easy to understand so that they can be accounted for and can provide useful information for users of financial reports.

The results of this research prove that the effectiveness of financial management of Hajj funds is good and of good quality, relevant, reliable and in accordance with government laws and regulations. So the more effective the management of Hajj funds, the better the quality of Hajj financial reports will be. This is based on respondents' answers to the variable effectiveness of financial management of Hajj

funds. The results of this research are in line with Ridho Z (2021)

Conclusions

Based on the results of research and discussions carried out, regarding the implementation of government accounting standards and the effectiveness of Hajj fund management on the quality of Hajj financial reports using multiple linear analysis using SPSS 25 software. The subjects in this research were 31 Hajj and Umrah employees in the Bekasi City Ministry of Religion. By distributing questionnaires via Google Form. So it can be concluded according to the answer from the problem formulation, as follows:

- a. Based on the results of the multiple linear regression test via the t test, the variable implementation of government accounting standards has no effect on the quality of the Hajj financial reports. With a financial report quality coefficient of 0.945. Thus, if the significance is > 0.05 ($0.945 > 0.05$), then H_0 is accepted and H_a is rejected. So it can be concluded that government accounting standards (X_1) do not have a significant influence on the quality variable of the Hajj financial report (Y) at BPKH Bekasi city.
- b. Based on the results of multiple linear regression tests via the t test, the variable effectiveness of Hajj fund management has a very significant influence on the quality of Hajj financial reports. With t calculated, the Hajj fund management coefficient is 0.48. Thus, if the significance is < 0.05 ($0.000 < 0.05$), then H_0 is rejected and H_a is accepted. It is concluded that the effectiveness of Hajj fund management (X_2) has a significant influence on the quality variable of Hajj financial reports (Y) at BPKH Bekasi city.

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