

The Effect of Implementing Financial Accounting Standards (SAK) on the Quality of Financial Reports in Manufacturing Companies in Indonesia

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Abstract

The purpose of this study is to investigate the impact of Financial Accounting Standards (FAS) on the quality of financial statements in Indonesian manufacturing enterprises. With rising corporate complexity and demands for openness and accountability, the use of SAKs is critical to ensuring that financial statements are relevant, reliable, and comparable. This study takes a quantitative method, collecting data from the financial statements of eight industrial businesses listed on the Indonesian Stock Exchange (IDX) between 2016 and 2020. Multiple regression analysis is utilized to assess the association between SAK application and financial statement quality as measured by relevance, dependability, comparability, and understandability factors. The study's findings give empirical evidence about the significance of using SAK to improve the accuracy of financial statements, as well as recommendations for policymakers, accounting practitioners, and academics.

Keywords: Financial Accounting Standards, Manufacturing, Financial Statements

Introduction

In Indonesia, the application of Financial Accounting Standards (SAK) originating from International Financial Reporting Standards (IFRS) with adjustments to local conditions is very important to improve the quality and credibility of financial reports prepared by companies (Irfan Himawan, 2023). Research shows that implementing SAK in various entities, such as cooperatives, small and medium enterprises (UKM), and boarding schools, is very important to provide transparent and accountable financial information to stakeholders. However, research highlights challenges such as limited awareness, inadequate outreach, and varying levels of competency among human resources involved in the financial reporting process. Efforts to increase understanding of accounting standards, motivation to prepare financial reports, and effective socialization of SAK have proven to have a positive impact on the quality of financial reporting, which ultimately contributes to the overall credibility and reliability of financial information in the Indonesian business landscape. (Lukita Tripermata, 2023)

Manufacturing companies as one of the vital sectors in the Indonesian economy are expected to apply SAK consistently to ensure that the information presented in financial reports can be trusted by various stakeholders. The manufacturing sector's critical role in economic growth and its substantial contribution to Gross Domestic Product (GDP) highlight the

importance of transparency and accuracy in financial reporting by manufacturing companies. An Indonesian study (Fitri Laela Wijayati, 2023), emphasizes the importance of reliable financial reporting practices in the manufacturing industry. Sustainability reporting plays an important role in influencing financial performance and stakeholder perceptions in the manufacturing sector (Dian Imanina Burhany, 2023).

Factors such as company size, profitability, and corporate governance significantly impact sustainability reporting practices and economic performance (Anas Al-Qudah, 2023). In addition, transparency in disclosing environmental information is very important to build trust and confidence among stakeholders, which ultimately contributes to sustainable economic development and growth (Ismail Erkan Celik, 2023). By integrating sustainability practices, companies can improve decision-making processes, meet investor expectations, and align with global initiatives for sustainable development, thereby fostering a more resilient and transparent manufacturing sector that supports long-term economic stability and growth.

Challenges in implementing Financial Accounting Standards for Entities Without Public Accountability (SAK) are prevalent, especially in the manufacturing sector, as highlighted in various research papers. The lack of in-depth understanding of SAK has emerged as a significant obstacle faced by companies, especially small and medium enterprises (SMEs) (Simranjit Sidhu, 2023). Studies emphasize that SMEs often struggle with limited knowledge of accounting principles, which causes difficulties in creating financial reports based on SAK guidelines (B. Oyewo, 2023). In addition, this research underlines the importance of increasing awareness and knowledge of SAK among SMEs to improve the quality of financial reporting and decision-making processes [5]. Addressing these challenges through education and training initiatives can significantly increase the success of SAK implementation in manufacturing companies, ultimately benefiting financial management practices and overall competitiveness. limited trained human resources, and the costs required to comply with these standards. This condition causes the quality of financial reports to vary and often do not meet the expectations of stakeholders.

Financial Accounting Standards (SAK) play an important role in Indonesia, especially in manufacturing companies. Studies have shown that the implementation of SAK standards, such as SAK ETAP and SAK EMKM, significantly impacts the financial performance of manufacturing companies (Irfan Himawan, 2023). These standards provide guidelines for preparing financial reports, ensuring transparency and assisting investor decision making. Research conducted on MSMEs in Indonesia highlights the importance of socializing SAK standards to improve financial reporting practices among small and medium enterprises (Muti

Alfiyah, 2022). In addition, the evolution of SAK standards, such as the introduction of SAK EP, aims to simplify financial reporting for private businesses, including MSMEs, aligning them with international accounting standards and reducing implementation costs (Sherly Sherly, 2022). Overall, the implementation of SAK in manufacturing companies in Indonesia increases financial transparency, performance evaluation, and investor confidence.

The quality of financial reports in Indonesian manufacturing companies that apply Indonesian Financial Accounting Standards (SAK) varies. Studies show that MSMEs often have difficulty fully implementing SAK standards due to limited knowledge and awareness (Irfan Himawan, 2023). However, efforts to assist MSMEs in preparing financial reports based on SAK standards have been made to improve the situation (Khozin Arief, 2023). Larger companies, on the other hand, have shown positive results in terms of financial reporting integrity, with factors such as Institutional Ownership, Leverage, and Company Size positively influencing the quality of financial reports (Nuraenie Oktavianthie, 2023). Despite the challenges faced by MSMEs, socialization and understanding of accounting practices has been identified as a key factor in improving the quality of financial reports in these entities (Zaenal Wafa, 2023).

The implementation of Indonesian Financial Accounting Standards (SAK) has a significant impact on the quality of financial reports in Indonesian manufacturing companies. Research on MSMEs in various areas such as Kaum Kolot Village and Pasir Putih Village highlights the challenges in fully implementing SAK standards, which leads to incomplete financial reporting and inadequate human resource competence (Hendarti Tri Setyo Mulyani, 2023). In addition, studies on cooperatives such as the Nurul Iman Cooperative emphasize the importance of complying with SAK standards for comprehensive financial reporting, because deviations can result in incomplete presentations that lack important components such as financial report notes (Luluk Muhimatul Ifada, 2022). In addition, the application of special accounting treatments, such as PSAK 46 for income tax, is very important to ensure accurate financial reporting and decision making in companies such as PT. Rizki Cemerlang Transportaco (I G Syafira, 2023). Overall, strict compliance with SAK guidelines is essential to improve the quality and reliability of financial reports in the manufacturing sector in Indonesia.

The application of Financial Accounting Standards (SAK) in manufacturing companies in Indonesia varies in various sectors. Research has shown that the implementation of SAK in MSMEs is still lacking, with many businesses not fully complying with the standards, leading to incomplete financial reports (Hendarti Tri Setyo Mulyani, 2023). However, in the cement

industry, the use of cost accounting information significantly impacts company value and its ability to fulfill stakeholder responsibilities, such as dividend payments and tax obligations (Ali Hardana, 2023). In addition, research in Tridadi Village shows that although only a small number of MSMEs implement SAK EMKM, efforts to increase understanding through socialization have had a positive impact on the preparation of financial reports in these companies (Zaenal Wafa .2023). Overall, there is a need to increase awareness, training and enforcement of SAK in manufacturing companies to ensure accurate and standardized financial reporting practices throughout Indonesia. Assess the quality of financial reports of manufacturing companies in Indonesia that implement SAK.

Literature Review

Financial Accounting Standards (SAK)

SAK, which is an abbreviation of Financial Accounting Standards (Financial Accounting Standards), plays an important role in guiding the preparation of financial reports that are relevant, reliable, comparable and easy to understand. The Indonesian Accountants Association (IAI) adopted SAK from IFRS with the aim of improving the quality of financial reporting in Indonesia (Irfan Himawan, 2023) These standards, such as SAK ETAP for Small and Medium Entities, as implemented in the Kaum Kolot Village Cooperative Unit, are very important to ensure that the financial statements accurately reflect the entity's financial condition. Compliance with SAK guidelines, such as SAK ETAP, plays an important role in improving transparency, accountability and decision-making processes in organizations based on the information presented in financial reports.

Studies have shown that the implementation of SAK ETAP positively influences the quality of financial reporting for SMEs, leading to better financial positions and performance disclosures (Luluk Muhimatul Ifada, 2023). In addition, preparing financial reports based on SAK ETAP through programs such as PkM activities can increase employee understanding and competence in financial reporting, which in turn contributes to transparency and accountability (S. Subhan, 2023). In addition, the use of a financial accounting system that is aligned with SAK guidelines can significantly influence the quality of financial reports in local government settings, emphasizing the importance of accountability and transparency in governance (Vicky Dzaky Cahaya Putra, 2022). Overall, compliance with SAK guidelines fosters a culture of transparency, accountability and informed decision making through the presentation of financial information standards.

The Effect of Implementing SAK on the Quality of Financial Reports

The implementation of good accounting standards, such as government accounting standards and financial accounting standards for Micro, Small and Medium Enterprises (SAK EMKM), has been proven to have a positive impact on the quality of financial reports. Studies have shown that compliance with these standards increases the transparency and accuracy of financial information presented in reports (Rati Purwasih, 2023). In addition, the use of institutional level financial application systems, understanding of professional ethics, and application of good governance principles have also been demonstrated. is associated with improving the quality of financial reporting, emphasizing the importance of consistent and strict standards in ensuring the reliability of financial reports (Lukita Tripermata, 2023). By diligently following these standards, organizations can increase accountability, facilitate decision-making processes, and build trust with stakeholders through providing clear and reliable financial information.

Implementation of Financial Accounting Standards (SAK)

Financial Accounting Standards (SAK) in Indonesia, such as SAK ETAP, play an important role in improving the quality of financial reporting by entities (Irfan Himawan, 2023). These standards, which originate from International Financial Reporting Standards (IFRS) with local adjustments, aim to ensure transparency, relevance, reliability and comparability in financial reports (Yekti Nilasari, 2022). Implementation of SAK, such as PSAK 72, not only affects financial performance but also signals transparency to stakeholders (Andika Taufiandia, 2023). By complying with SAK, organizations can provide understandable and relevant financial information to users, including investors, creditors and regulators, facilitating better decision making and fostering confidence in reported data (Tantri Yanuar Rahmat Syah, 2023). Overall, effective adoption and implementation of SAK is critical to improving the quality of financial information and promoting accountability in the business environment.

The Indonesian Accountants Association (IAI) emphasizes that Indonesian Financial Accounting Standards (SAK) play an important role in regulating the recognition, measurement, presentation and disclosure of financial transactions in the preparation of financial reports (Hendarti Tri Setyo Mulyani, 2023). Following SAK consistently and precisely not only increases the credibility of financial reports but also helps in improving the decision-making process for stakeholders. The research findings highlight that the implementation of SAK in various entities, such as cooperatives and micro, small and medium enterprises (MSMEs), is essential to provide relevant and understandable financial information

to users, despite challenges related to human resource competency, education level, and understanding of accounting. Therefore, effective implementation of SAK is essential in ensuring the reliability and usefulness of financial reports, ultimately contributing to informed decision making by stakeholders.

Quality of Financial Reports

High-quality financial reports include important elements such as relevance, reliability, comparability and understandability, as outlined in the Accounting Standards Guide (PSAK) [4]. These financial reports must offer information that is relevant for decision making, trustworthy, easy to compare with previous periods or other entities, and understandable by users of financial information (Yunita Kurnia Shanti, 2023). Factors that influence the quality of financial reports include human resource competency, top management support, use of information technology (Rini Indahwati, 2023), understanding of professional ethics, application of good governance principles (David Manuel Pangaribuan, 2023), control systems internal, accounting information systems (La Ode Anto, 2023), internal control systems, information technology, application of accounting standards, human resource competencies, and the role of internal auditors (Khoirina Farina, 2023). By ensuring these aspects are handled effectively, financial reports can fulfill their purpose of providing accurate and valuable information to stakeholders and decision makers.

The quality of financial reports is the main indicator in assessing the effectiveness and efficiency of the financial information presented. The quality of financial reports can be measured through several dimensions:

1. Relevance, relevant financial reports are reports that are able to provide useful information for users in the economic decision making process.
2. Reliability, Reliability shows the level of reliability of the information presented in financial reports, namely information that is free from material bias and can be trusted.
3. Comparability, Comparability shows the ability to compare a company's financial reports over time or with other companies in the same industry. This allows users to gain a better perspective on a company's financial performance.
4. Understandability: Quality financial reports must also be easy to understand by users with different levels of financial knowledge.

Regression analysis conducted by Brown et al. (year) found that the implementation of SAK has a positive and significant influence on the quality of financial reports in the

manufacturing sector. This research shows that companies that follow SAK well tend to have higher levels of financial reporting quality, although challenges in implementation and associated costs can be an obstacle.

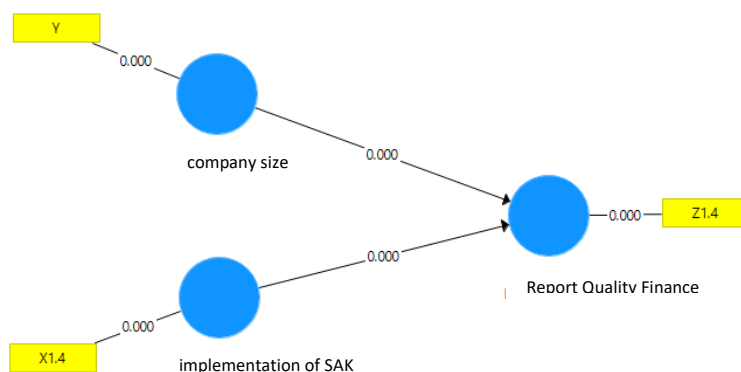
Methods

This research uses a quantitative approach with a correlational study design to examine the relationship between the implementation of SAK and the quality of financial reports. The population of this research is manufacturing companies listed on the IDX during the 2018-2023 period. The sample was selected using a purposive sampling technique with the criteria of companies that fully implemented SAK and had complete financial report data during the research period. The data used is secondary data obtained from the company's annual financial reports, independent auditor reports, and IDX publications.

Data analysis was carried out using multiple regression analysis to test the effect of implementing SAK on the quality of financial reports. Financial report quality indicators are measured through relevance, reliability, comparability and understandability.

Results and Discussion

Figure 1. Initial Framework Model



1. Descriptive Statistical Analysis of Manufacturing Companies

Table Descriptive Statistical Analysis

	<i>Company Size</i>	<i>Implementation of SAK</i>	<i>Report Quality Finance</i>
<i>Coun</i>	40	40	40

<i>Mean</i>	25,702.2	4.75	4,8
<i>Std</i>	2,693.42	0,44	0,40
<i>Min</i>	20.531	4	4
25%	24.297	5	5
50%	27,159,5	5	5
75%	28,789,25	5	5
<i>Max</i>	29,654	5	5

- Interpretation Company Size

- The average company size is 25,702.2 with a standard deviation of 2,693.42.
- Company size varies from 20,531 to 29,654.
- Most companies have sizes above 24,297 (25th percentile) and below 28,789.25 (75th percentile).

- Implementation of SAK

- The average implementation of SAK is 4.75 with a standard deviation of 0.44.
- The minimum SAK application score is 4 and the maximum is 5.
- Most companies have implemented SAK with a value of 5.

Quality of Financial Reports

- The average quality of financial reports is 4.8 with a standard deviation of 0.40.
- The minimum financial report quality score is 4 and the maximum is 5.
- Most companies have high quality financial reports with a score of 5.

2. Correlation Analysis

Correlation Output Table

	<i>Company Size</i>	<i>Implementation of SAK</i>	<i>Report Quality Finance</i>
<i>Company Size</i>	1.000000	0.089432	0.054073
<i>Implementation of SAK</i>	0.089432	1.000000	0.577350
<i>Report Quality Finance</i>	0.054073	0.577350	1.000000

Interpretation of Results

- Company Size vs. Implementation of SAK (0.089): Weak positive correlation between company size and implementation of SAK.
- Company Size vs. Financial Report Quality (0.054): Very weak positive correlation between company size and financial report quality.
- Implementation of SAK vs. Quality of Financial Reports (0.577): A fairly strong positive correlation between the implementation of SAK and the quality of financial reports.

These results indicate that higher implementation of SAK tends to be associated with better financial report quality. Company size has a weaker correlation with the other two variables.

3. Validity & Reliability Test

Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
X	1,000	1,000	1,000	1,000
Y	1,000	1,000	1,000	1,000
Z	1,000	1,000	1,000	1,000

Based on the Cronbach's alpha value, it is known that the value of the data processing results is above 0.7, thus the data for all research variables are declared reliable.

Outer Loading Validity Test

Outer Loadings

	X	Y	Z
X1.4	1,000		
Y		1,000	
Z1.4			1,000

Based on the outer loading validity test, it is known that the resulting value is 1,000 for all variables, thus it is declared valid.

4. Path Analysis

Path Coefficients

Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X -> Z	1,000	1,000			0,015
Y -> Z					

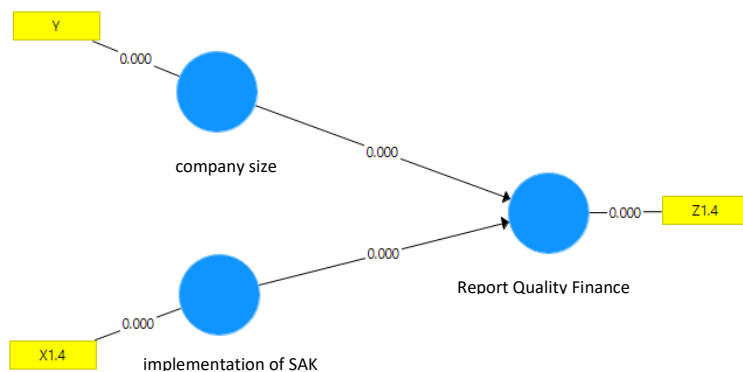
Based on the results of the coefficients, it is known that the P Values are 0.015, thus the relationship between the Implementation of SAK and the Quality of Financial Reports is stated to have an influence.

5. R Square

	R Square	R Square Adjusted
Z	1,000	1,000

Based on the results of the R Square test, an R Square value of 1,000 is produced, thus it is stated that the influence of the SAK Implementation Variable has a 100% influence on the Quality of Financial Reports.

Image of Test of the Effect of SAK Implementation variables on the Quality of Financial Reports.



Conclusion

This research concludes that the application of Financial Accounting Standards (SAK) has a positive and significant effect on the quality of financial reports in manufacturing companies in Indonesia. Good implementation of SAK ensures that the financial reports presented are more relevant, reliable, comparable and easy to understand.

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