Research Paper

The Influence of Financial Management System towards Regional Financial Performance Through the Implementation of Accounting System at the Secretariat Office of West Sulawesi Province

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This research aims to analyze the extent to which the influence of the financial management system functions on regional financial supervision either directly or indirectly using the implementation of the accounting system as a mediating variable. This research uses a quantitative approach. The results showed that 1) the Financial Management System had a significant effect on the implementation of the accounting system at the regional secretariat of West Sulawesi province, 2) the Financial Management System had a significant effect on the function of regional financial supervision at the regional secretariat of West Sulawesi province, 3) the implementation of the accounting system had a significant effect on the regional financial supervision function at the regional secretariat of West Sulawesi province, and 4) the Financial Management System has a significant effect on the regional financial supervision function through the implementation of the accounting system at the regional secretariat of West Sulawesi province.
Keywords: Financial Management System, Regional Financial Performance, Accounting System

I. INTRODUCTION

Good regional financial management needs to be supported by a good understanding of the regional financial accounting system so that regional financial administration has high accuracy and accountability. In addition, an understanding of regional financial accounting is also an important dimension that is no less important in regional financial management. Public budget allocations are monitored properly, which is reflected in the regional revenue budget (APBD) that can be allocated for the public interest. Suwardjono Andiani (2012). in asserting that accounting will have a real role in socio-economic life if the information produced by accounting can control the behavior of economic policy makers to act towards an achievement of the country's social and economic goals. One of the objectives is the efficient allocation of economic resources so that the economic resources that control the livelihood of many people can be enjoyed by the community optimally. This is also stated by Hay (1997) in Azlan, M., Herwanti, T., & Pituringsih, E (2019) that in general the objectives of accounting and financial reporting for the government are: (1) providing financial information that is useful for decision making. economic, political, and social as well as the appearance of accountability and stewardship; (2) provides useful information for evaluating the performance of managers and organizations in governance (Andiani (2012)

When examined further in the management of regional finances, accounting becomes one of the technical obstacles for executives in managing regional finances. This view is in line with the view of Newkirk (1986) in Halim, A., & Damayanti, T. (2007). which emphasizes that of the many problems that exist in local governments, one of them is about accounting. This statement indicates that regional financial management in each work unit needs to be observed in order to resolve accounting problems and provide adequate information. This is stated by Mardiasmo (2002) that the financial accountability system of an institution can run well, if there is a good financial management mechanism as well. This means that regional financial management as reflected in the APBD has a strategic position in realizing accountable government management.

Furthermore, Mardiasmo (2002) stated that the limited number of local government personnel with an accounting education background, so that they do not care or may not understand the real problem. Peterson (1994) in Mardiasmo (2002) emphasized that improving budgeting in developing countries is difficult because there are a number of limitations and the strength of the political process in resource allocation. As stated by Newkirk (1986) in Baldric Siregar (2015) that the success of developing a financial accounting information system is highly dependent on the commitment and involvement of local government employees. This statement indicates that the financial accounting system as a control tool needs to be understood by committed personnel or employees of local government work units, meaning that the involvement of employees who have an understanding of the accounting system must be supported by commitment. In order for accounting to be used as a tool in controlling the wheels of government, accounting must be adequately understood by providers of financial information. As a control tool and a tool to achieve government goals, from the perspective of accounting, especially the financial accounting system, accounting must be able to play a role in controlling the wheels of government in the form of regional financial management based on applicable rules (Suwardjono, 2005 in Baldric Siregar, 2015)

Changes in conditions require local government management to develop adequate and reliable financial information instruments so that they can be used as the basis for rational decision-making in planning and control mechanisms. Such financial information is not only needed for management (internal) purposes, but also to meet the needs of external parties (external) in the context of accountability and evaluation of regional financial performance. To achieve this, it is necessary to increase the role of the function of the government functional inspector in the local government environment (Mardiasmo, 2002). Its function is to carry out the function of internal control, which is an independent assessment function within an organization to test and evaluate the organization's activities. So far, there is an assumption that external functional auditing institutions are not able to carry out their functions effectively, as well as multi-layered internal functional audit institutions in general are not able to carry out their functions properly (Damanik, 2001). The local government feels that too many audits have been carried out, resulting in overlapping financial audits conducted by internal and external functional auditors. This overlap has been going on for years and continuously so that the auditee feels it is more of a burden than an aid in the implementation of government management. In addition, in carrying out their duties, local government functional audit officers often encounter obstacles, such as a culture of lack of transparency in regional financial reports, limited monitoring teams in planning the preparation of regional government financial accounting systems.

II. THEORETICAL AND LITERATURE REVIEW
2.1. Theoretical Basis
The theoretical basis in this study consists of several related concepts, starting from financial management system as an independent variable, regional finance supervision function as dependent variable, and accounting system implementation as intervening variable.

2.1.1. State Finances
In essence, state finances in a narrow sense are part of state finances in a broad sense. In relation to the state, state finances in a narrow sense are the state budget for revenues and expenditures or the state budget. The substance of state finances in a narrow sense is different from the substance of state finances in a broad sense so that the two cannot be equated legally. Thus, the substance of state finances in a narrow sense is only focused on the state budget of revenues and expenditures which are stipulated annually in the form of a law.

2.1.2. Financial Management System
According to Abdul Halim and Theresia Damayanti (2007), the definition of regional financial management is: "All activities which include planning, implementation, administration, reporting, accountability and supervision of regional finances."

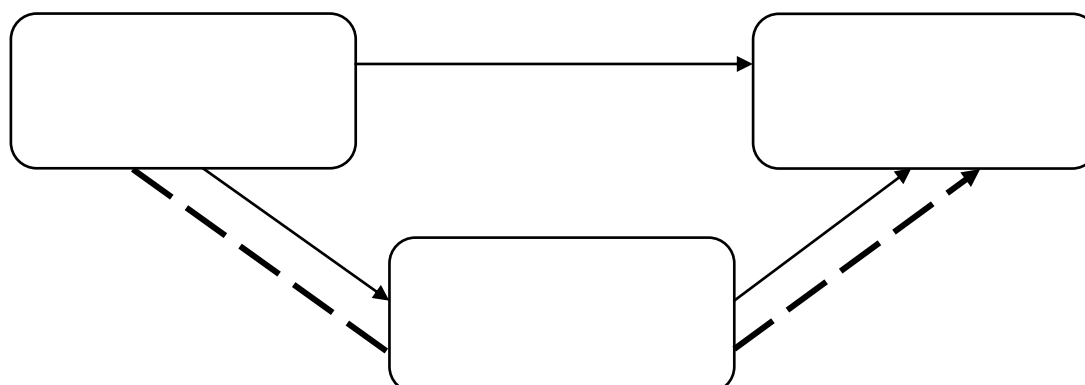### 2.1.3. Regional Financial Supervision Function
According to Abdul Halim and Theresia Damayanti (2007) that the definition of regional financial management is: "All activities which include planning, implementation, administration, reporting, accountability and supervision of regional finances".

2.1.4. Accounting System Implementation
Minister of Home Affairs Regulation No. 21 of 2011, the regional financial accounting system is defined as: a series of procedures starting from the process of collecting data, recording, summarizing, to financial reporting in the context of accountability for the implementation of the APBD which can be done manually or using a computer application. Meanwhile, Bastian (2007) views the local government accounting system from the

process or procedure either by using manual or computerized methods. The procedure starts from recording, classifying, and summarizing financial transactions and/or events as well as financial reporting in the context of accountability for the implementation of the APBD related to regional government expenditures.

2.2. Conceptual Framework

2.3. Hypothesis
1) The financial management system has a significant effect on the implementation of the accounting system
2) The financial management system has a significant effect on the regional financial supervision function
3) The implementation of the accounting system has a significant effect on the regional financial supervision function
4) The financial management system has a significant effect on the regional financial supervision function if it is mediated by the implementation of the accounting system

III. RESEARCH METHOD
3.1. Research Design
This study uses a quantitative approach which intends to explain the position of the variables studied and the relationship between one variable and another. Sugiyono (2010) This research is intended to test the hypothesis that has been formulated previously. This study will explain the causal relationship between the variables through hypothesis testing. In this study, the analytical method used is PATH analysis.

3.2. Research Time and Location
This research will be carried out for two months after the proposal examination, namely in April 2021 to June 2021.

3.3. Population and Sample
The population of this study is all employees at the Regional Secretariat of West Sulawesi Province as many as 175, with 77 respondents. Sugiyono (2010) stated that the population is a large group and the area that is the scope of research.

3.4. Data Gathering Technique
Data collection is carried out in various settings (Sugiyono, 2016), namely:
1. Documentation. The required documentation is various documents that show or describe important data and information related to research.
2. Questionnaire. Providing questionnaires to respondents (sample). This questionnaire is structured in the form of written questions given to respondents. The reasons for using the questionnaire method are as follows:
a. The subject's interpretation of the statement submitted to the respondent is expected to be in accordance with the intent of the researcher.
b. In answering questions, respondents can be more flexible, because they are not influenced by the mental attitude of the relationship between respondents and researchers.
c. The collected data can be easily analyzed, each answer will be assigned a value scale according to the answer choices.

3.5. Measurement Scale

The scale used in this questionnaire is a Likert scale. In the Likert Scale questions are made into four weights, namely:

a) Strongly Agree, weighted 5
b) Agree, weighted 4
c) Neutral, weighted 3
d) Disagree, weighted 2
e) Strongly Disagree, weighted 1

3.6. Data Analysis Technique

1. Descriptive Analysis

Descriptive analysis is used to analyze data by describing or describing the collected data as they are without intending to make conclusions that apply to the public or generalizations (Sugiyono, 2016)

2. Instrument Test (Validity and Reliability)

To test the quality of the data, the validity and reliability tests were carried out using the SPSS 21 software. The data validity test was used to measure the validity or validity of an item in the questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by using a convergent validity test.

Validity testing is an analysis of a measure that shows the levels of validity of a questionnaire. According to Pramesti (2016) validity shows how far a test or operations measure what it is supposed to measure.,

Reliability test is a tool to measure the consistency of a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable over time. A variable is said to be reliable if it gives a cronbach alpha value of $\geq$ 0.60 Pramesti (2016). Reliability test can also be measured by the Cronbach Alpha statistical test.

3. Path Analysis

The analytical method used is the path analysis method. Used to analyze the pattern of relationships between variables. This model is to determine the direct or indirect effect of a set of independent variables (exogenous) on the dependent variable (endogenous) (Sugiyono., 2016). Furthermore, according to Sugiyono., (2016). that the path coefficient is a standardized regression coefficient, namely the regression coefficient calculated from a database that has been set in standard numbers (Z-score). Based on the research objectives, the hypothesis test design that can be made is a hypothesis test design in this study which is presented based on the research objectives. The level of confidence used is 95%, so the level of precision or the limit of inaccuracy is (α) = 5% = 0.05 (p value). And produces a t-table value of 1.96 (Ghozali, 2006).

3.7. Operational Variable Definition

Variable	Pengertian	Indikator
Financial Management System (X)	Overall activities which include planning, implementation, administration, reporting, accountability, and supervision of regional finances.	1. Accountability 2. Honesty 3. Transparency 4. Control 5. Value For Money **Chabib Soleh and Heru Rohcmansjah (2011)**
Accounting System Implementation (Z)	A series of procedures starting from the process of collecting data, recording, summarizing, to financial reporting in the context of accountability for the implementation of the state budget (APBD) which can be done manually or using a computer application	1. Application of the accrual basis for the recognition of assets, liabilities and equity, 2. Application of cash basis for revenue, expenditure and financing recognition, 3. Fair presentation. **Permana,irfan (2011)**
Regional Finance Supervision Function (Y)		1. Accurate 2. Timely 3. Objective and Comprehesible 4. Focus on strategic control points 5. Economically Realistic **Siswanto (2009)**

IV. RESEARCH RESULTS

4.1. Validity and Reliability Test
4.1.1. Validity Test
The basis for decision making (Sugiyono, 2016) are:
If r_count > r_table = 30 ; then the statement is valid.
If r_count < r_table = 30 ; then the statement is invalid

Variable	Question Items	r_{count}	r_{table}	Information
Financial Management System (X1)	1	0.771	0,30	Valid
	2	0.713	0,30	Valid
	3	0.782	0,30	Valid
	4	0.774	0,30	Valid
	5	0.630	0,30	Valid
Accounting System Implementation (Z)	1	0.562	0,30	Valid
	2	0.849	0,30	Valid
	3	0.829	0,30	Valid
Regional Finance Supervision Function (Y)	1	0.610	0,30	Valid
	2	0.778	0,30	Valid
	3	0.779	0,30	Valid
	4	0.760	0,30	Valid
	5	0.752	0,30	Valid

4.1.2. Reliability Test
A construct or variable is said to be reliable if it gives a Cronbach Alpha value 0.60 (Sugiyono, 2016).

Variable	Combach's Alpha	Information
Financial Management System (X1)	0,884	Reliable
Accounting System Implementation (Z)	0,854	Reliable
Regional Finance Supervision Function (Y)	0,883	Reliable

4.2. Variable Description
4.2.1. Financial Management System (X1) Variable Description
Based on the research results obtained through questionnaires, the objective conditions for the financial management system variable (X) referred to in this study were measured by 5 indicators and 5 statements, namely: (1) Accountability, (2) Honesty, (3) Transparency, (4) Control, (5) Value For Money.

No	Question	Respondents' Answer Percentage					Avg
		SD (1)	D (2)	N (3)	A (4)	SA (5)	
1	The stages of budget management have gone through the correct procedures and every program implemented must always report the details of its activities	1	0	2	38	36	4.40
2	In managing the budget, it is presented openly and nothing is covered up	1	0	3	39	34	4.36
3	The public can easily access and get details of the accountability report on the use of the budget quickly and accurately	1	9	2	39	26	4.04
4	Have a management plan or reduce the risk of violations	1	9	3	49	15	3.88
5	In budget management always apply the principles of economy, efficiency, and effectiveness.	1	0	4	45	27	4.26

Based on the table above, it can be seen that all of the constituent indicators have shown high and very high respondents' responses. The highest response was a statement about "The stages of budget management have gone through the right procedures and every program implemented must always report the details of its activities." with an average value of 4.40, which is the highest respondent's response and is in the very good category. while the lowest respondent's response value is the statement about "Having a management plan or reducing the risk of violations" with an average value of 3.88. Although the value of the respondents' responses to this statement is the lowest, this value has been included in the good category.

4.2.2. Accounting System Implementation (Z) Variable Description
Based on the research results obtained through the questionnaire, the objective conditions for the accounting system implementation variable (Z) referred to in this study were measured by 3 indicators and 3

statements, namely: (1) Application of the accrual basis for the recognition of assets, liabilities, and equity, (2) Application of cash basis for revenue recognition, expenditure, and financing, (3) and fair presentation.

No	Question	Respondents' Answer Percentage					Avg
		SD (1)	D (2)	N (3)	A (4)	SA (5)	
1	The accounting information system in the office has applied the accrual basis for the recognition of assets, liabilities, and equity	1	0	2	40	34	4.38
2	The accounting information system at the office has implemented a cash basis for revenue recognition, expenditure, and financing	1	9	2	41	24	4.01
3	The accounting information system in the office can present the budget fairly	1	9	4	49	14	3.86

Based on the table above, it can be seen that all of the constituent indicators have shown high and very high respondents' responses. The statement about "The accounting information system in the office has applied the accrual basis for the recognition of assets, liabilities, and equity" is a statement with an average value of 4.38, which is the highest respondent's response and is in the good category. As for the statement about "The accounting information system in the office can present the budget fairly." With an average value of 3.86 which is the statement with the lowest respondent's response but still in the good category.

4.2.3. Regional Finance Supervision Function (Y) Variable Description
Based on the research results obtained through questionnaires, the objective conditions for the regional financial control function variable (Y). Timely), (3) Objective and Comprehensive (Objective and Comprehesible), (4) Focused on strategic control points (Focus on strategic control points), (5) Economically Realistic (Economically Realistic).

No	Question	Respondents' Answer Percentage					Avg
		SD (1)	D (2)	N (3)	A (4)	SA (5)	
1	Budget supervision must be done accurately	1	0	0	42	34	4.40
2	Budget supervision is carried out in a timely manner	1	9	0	42	25	4.05
3	Budget supervision is carried out objectively and thoroughly	1	9	1	52	14	3.90
4	The budget supervision system is centered on strategic control sites	1	0	1	48	27	4.30
5	In budget supervision, it must pay attention to realistic economics	1	0	1	47	28	4.31

Based on the table above, it can be seen that all of the constituent indicators have shown high and very high respondents' responses. The statement about "The budget oversight must be carried out accurately" is a statement with an average score of 4.40, which is the highest respondent's response. As for the statement about "The budget oversight is carried out objectively and comprehensively" is a statement with an average value of 3.90, which is the lowest respondent's response but is still in the good category.

4.3. Data Analysis Results
4.3.1. Path Analysis Results
a. Path Regression Model I

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.394	.471		-.836	.406
	Management system	.838	.018	.982	45.348	.000

Dependent Variable: accounting system implementation

Based on the table above, path 1 regression model as follows:
$Y = 0.982 X + 0.187$

Based on the regression equation, it shows that the financial management system variable has a positive regression coefficient direction or is directly proportional to the implementation of the accounting system, this indicates that the financial management system variable will have a positive influence on the implementation of the accounting system.

4.3.2. Hypothesis Test
4.3.2.1. Direct Effect
1) Hypothesis 1 (Influence of Financial Management System towards Accounting System Implementation)
From the calculation results, it is obtained that the t value for the financial management system variable is 45.348 and by using the level of significance of 5%, the t table is 1.992. Where t table is obtained from dk = n-k (77-3) = 74 (Siregar, 2012) which means that the value of t count is greater than t table, namely 45.348 > 1.992. While the value of sig in the table is 0.000 because sig is smaller or less than 0.05 which shows that the financial management system (X) has a positive and significant influence on the implementation of the accounting system (Y). Thus, it can be concluded that the hypothesis which states that the financial management system has a positive and significant influence on the implementation of the accounting system is accepted.

Determination Coefficient

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.982ª	.965	.964	.614

Predictors: (Constant), management system

The table above shows the test of determination from the value of R Square that is equal to 0.965, which means that the financial management system variable can explain the accounting system implementation variable by 96.5% and the remaining 3.5% which is another variable that was not examined in this study.

Path Coefficient Result Summary 1

Effects between Variables	Path Coefficient (Beta)	Sig. Value	Test Result
X towards Z	0,982	0,000	Significant

b.   Path Regression Model II

Coefficientsª

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	1.485	.768		1.932	.057
	Accounting system implementation	.433	.160	.526	2.710	.008
		.412	.187	.427	2.201	.031

Dependent Variable: supervision function

Based on the table above, for path 2 regression model is as follows:
Y = 0,526 X + 0,427 Z + 0,313

Based on the regression equation, it shows that the variables of the financial management system and the implementation of the accounting system have a positive regression coefficient direction or are directly proportional to the Regional Financial Supervision Function, this indicates that the variables of the financial management system and the implementation of the accounting system will have a positive influence on the Regional Financial Supervision Function.

2) Hypothesis 2 (Influence of Financial Management System towards Regional Financial Supervision Function)
From the calculation results, it is obtained that the calculated t value for the financial management system variable is 2,710 and by using a significance level of 5%, the t table is 1,992. Where t table is obtained from dk = n-k (77-3) = 74 (Siregar, 2012) which means that the value of t count is greater than t table, namely 2,710 > 1,992. While the value of sig in the table is 0.008 because sig is smaller or less than 0.05, which indicates that the financial management system has a positive and significant influence on the Regional

Financial Supervision Function. Thus, it can be concluded that the hypothesis which states that the financial management system has a positive and significant influence on the regional financial supervision function is accepted.

3)   Hypothesis 3 (Influence of Accounting System Implementation towards Regional Financial Supervision Function)

From the calculation results, it is obtained that the t value for the accounting system implementation variable is 2.201 and by using the level of significance (level of significance) of 5%, the t table is 1.992. Where t table is obtained from dk = n-k (77-3) = 74 (Siregar, 2012) which means that the value of t count is greater than t table, namely 2.201 > 1.992. While the value of sig in the table is 0.031 because sig is smaller or less than 0.05, which shows that the implementation of the accounting system has a positive and significant influence on the Regional Financial Supervision Function. Thus, it can be concluded that the hypothesis that the implementation of the accounting system has a positive and significant influence on the regional financial control function is accepted.

Determinant Coefficient

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.950ᵃ	.902	.899	.997

a. Predictors: (Constant), system implementation, management system

The table above shows the test of determination from the value of R Square that is equal to 0.902 which means that the variable of the financial management system and the implementation of the accounting system can explain the variable of the regional financial supervision function of 90.2% and the remaining 9.8% which is another variable that is not carefully in this research.

Effects between Variables	Path Coefficient (Beta)	Sig. Value	Test Result
X towards Y	0,526	0,008	Significant
Z towards Y	0,427	0,031	Significant

V. DISCUSSION

5.1.   The Influence of Financial Management System towards Accounting System Implementation

Based on the results of statistical tests for the financial management system variable, it is concluded that the financial management system partially has a positive and significant influence on the implementation of the accounting system. This shows that the higher the financial management system, the higher the implementation of the accounting system. The results also show the respondents' responses about the financial management system to the implementation of the accounting system which shows the average response of the respondents is high/good, although there are still those who show a doubtful and disapproving response to the implementation of the accounting system that is currently felt to the financial management system.

Based on the results of interviews with several employees of the Regional Secretariat of West Sulawesi Province who were met, they said that for the financial management system related to the implementation of the accounting system, it showed that the implementation of the accounting system at the Regional Secretariat of West Sulawesi Province was quite good, but needed to be improved. This is shown by the stages of budget management that have gone through the right procedures and every program implemented must always report details of its activities. In addition, in managing the budget, it is presented openly and nothing is covered up and the public can easily access and obtain detailed accountability reports for the use of the budget quickly and accurately. In addition, it also has a management plan or reduces the risk of violations and in budget management always applies the principles of economy, efficiency, and effectiveness.

The results of this study are supported by the statement put forward by Matei et al., (2017) that one of the fundamental changes in regional financial management after regional financial reform is changes in the accounting system of the central and local governments. The essence of the change is the demand for the implementation of accounting in regional financial management by the government, both local, provincial and district and city governments. Good regional financial management needs to be supported by a good understanding of the regional financial accounting system so that regional financial administration has high accuracy and accountability. In addition, an understanding of regional financial accounting is also an important dimension that is no less important in regional financial management. The results of the study are supported by the research of Andiani, N. (2012).

5.2. The Influence of Financial Management System towards Regional Financial Supervision Function

Based on the results of statistical tests for the financial management system variable, it is concluded that the financial management system partially has a positive and significant influence on the Regional Financial Supervision Function. This shows that if the financial management system is getting better, it will increase the Regional Financial Supervision Function. The results also show respondents' responses about the financial management system to the regional financial supervision function which shows a high/good average response from respondents, although there are still those who show doubtful and disapproving responses to the current regional financial supervision function. Based on the results of interviews with employees of the Regional Secretariat of West Sulawesi Province who were met, they said that the financial management system related to the regional financial supervision function showed that the regional financial supervision function at the Regional Secretariat of West Sulawesi Province was quite good but needed to be improved.

This is shown by the accounting information system in the office that has implemented the accrual basis for recognizing assets, liabilities, and equity. In addition, the accounting information system at the office has implemented a cash basis for revenue, expenditure, and financing recognition, as well as the accounting information system at the office. present a reasonable budget

The results of this study are supported by the opinion expressed by Mardiasmo (2002) that changing conditions require local government management to develop adequate and reliable financial information instruments so that they can be used as the basis for making rational decisions in planning and control mechanisms. Such financial information is not only needed for management (internal) purposes, but also to meet the needs of external parties (external) in the context of accountability and evaluation of regional financial performance. To achieve this, it is necessary to increase the role of the function of the government functional inspector in the local government environment. Its function is to carry out the function of internal control, which is an independent assessment function within an organization to test and evaluate the organization's activities. So far, there is an assumption that external functional auditing institutions are not able to carry out their functions effectively, as well as multi-layered internal functional audit institutions in general are not able to carry out their functions properly (Damanik, 2001).

These results are also supported by research by Rohman, A. (2017) with the title The Effect of Accounting System Implementation, Regional Financial Management on the Supervision Function and Regional Government Performance (Survey on Local Government in Central Java). The results of the analysis show that the Regional Financial Management has a positive and significant effect on the Regional Financial Supervision Function

5.3. The Influence of Accounting System Implementation towards Regional Financial Supervision Function

Based on the results of statistical tests for the variable implementation of the accounting system, it is concluded that the implementation of the accounting system partially has a positive and significant effect on the Regional Financial Supervision Function. This shows that if the implementation of the accounting system is getting better, it will increase the Regional Financial Supervision Function. The results also show respondents' responses about the financial management system to the regional financial supervision function which shows the average response of the respondents is high/good, although there are still those who show doubtful and disapproving responses to the regional financial supervision function that is currently felt to the implementation of the accounting system. Based on the results of interviews with the commander of the Regional Secretariat of West Sulawesi Province who was met, he said that for the implementation of the accounting system related to the regional financial supervision function, it showed that the function of regional financial supervision at the Regional Secretariat of West Sulawesi Province was not all good, there were some personnel who felt it was not too good, but With the implementation of a high level of accounting system owned by the personnel, the function of regional financial supervision began to improve.

The results of this study are supported by the opinion expressed by Andiani (2012), namely that good regional financial management needs to be supported by an understanding of a good regional financial accounting system so that financial administration in the region has high accuracy and accountability. In addition, an understanding of regional financial accounting is also an important dimension that is no less important in regional financial management. The next thing that can affect the optimization of the regional financial supervision system, namely the implementation of the government accounting system is a condition that shows the ease and usefulness of the government accounting system as the main guide in the preparation and presentation of government financial statements.

These results are also supported by research by Rohman, A. (2017) with the title The Effect of Accounting System Implementation, Regional Financial Management on the Supervision Function and Regional Government Performance (Survey on Local Government in Central Java). The results of the analysis show that

the Implementation of the Regional Accounting System has a positive and significant effect on the Regional Financial Supervision Function.

5.4. The Influence of Financial Management System towards Regional Financial Supervision Function through Accounting System Implementation

Based on the results of statistical tests for the financial management system variable, it is concluded that the financial management system partially has a significant influence on the regional financial supervision function if it is through the implementation of the accounting system. This shows that if the financial management system is getting better, it will increase the regional financial supervision function if it is through the implementation of the accounting system. The results also show respondents' responses about the financial management system to the regional financial supervision function through the implementation of the accounting system which shows a high/good average response of respondents although there are still those who show doubtful and disagree responses to the regional financial supervision function and the implementation of an appropriate accounting system. currently felt against the financial management system. Based on the results of interviews with several employees of the Regional Secretariat of West Sulawesi Province who were met, they said that the financial management system related to the regional financial supervision function and the implementation of the accounting system showed that it was quite good but needed to be improved.

The results of this study are supported by the opinion expressed by One of the fundamental changes in local financial management after the reform of regional finance is the change in the accounting system of the central and local governments. The essence of the change is the demand for the implementation of accounting in regional financial management by the government, both local, provincial and district and city governments. Good regional financial management needs to be supported by a good understanding of the regional financial accounting system so that regional financial administration has high accuracy and accountability. In addition, an understanding of regional financial accounting is also an important dimension that is no less important in regional financial management. The next thing that can affect the optimization of the regional financial control system, namely the implementation of the government accounting system is a condition that shows the ease and usefulness of the government accounting system as the main guide in the preparation and presentation of government financial statements (Andiani, 2012). Good regional financial management needs to be supported by a good understanding of the regional financial accounting system so that regional financial administration has high accuracy and accountability. In addition, an understanding of regional financial accounting is also an important dimension that is no less important in regional financial management. Public budget allocations are monitored properly, which is reflected in the regional revenue budget (APBD) that can be allocated for the public interest. Suwardjono Andiani (2012). in asserting that accounting will have a real role in socio-economic life if the information produced by accounting can control the behavior of economic policy makers to act towards an achievement of the country's social and economic goals. One of the objectives is the efficient allocation of economic resources so that the economic resources that control the livelihood of many people can be enjoyed by the community optimally. This is also stated by Hay (1997) in Azlan, M., Herwanti, T., & Pituringsih, E (2019) that in general the objectives of accounting and financial reporting for the government are: (1) providing financial information that is useful for decision making. economic, political, and social as well as the appearance of accountability and stewardship; (2) provides useful information for evaluating the performance of managers and organizations in government (Andiani (2012). These results are also supported by research by Defitri, S. Y. (2018).

VI. CONCLUSION

6.1. Conclusion

1. The Financial Management System has a significant effect on the Implementation of the Accounting System at the Regional Secretariat of West Sulawesi Province, which means it shows that the better Financial Management System will increase the Implementation of the Accounting System at the Regional Secretariat of West Sulawesi Province

2. The Financial Management System has a significant effect on the Supervision Function of Regional Finance at the Regional Secretariat of West Sulawesi Province, which means it shows that the better Financial Management System will increase the function of Regional Finance supervision at the Regional Secretariat of West Sulawesi Province.

3. Implementation of the Accounting System has a significant effect on the Supervision Function of Regional Finance at the Regional Secretariat of West Sulawesi Province, which means that it shows that the implementation of a better Accounting System will increase the function of supervision of Regional Finance at the Regional Secretariat of West Sulawesi Province.

4. The Financial Management System has a significant effect on the Supervision Function of Regional Finance through the Implementation of the Accounting System at the Regional Secretariat of West Sulawesi

Province, which means it shows that the better Financial Management System will improve the function of Regional Financial supervision through the Implementation of the Accounting System at the Regional Secretariat of West Sulawesi Province.

6.2.   Suggestion

1.   The agency leadership needs to improve the Financial Management system, especially control indicators which are the weakest indicators by having a management plan or reducing the risk of violations

2.   The agency leadership needs to improve the implementation of the accounting system, especially the fair presentation indicator which is the weakest indicator by making a fair presentation in the accounting system.

3.   The agency leadership needs to improve the function of regional finance supervision, especially indicators. Focus on strategic control areas which are the weakest indicators by establishing a strategic control center.

4.   The agency leadership needs to improve and pay attention to any weaknesses in the indicators of the Regional Finance supervision function.

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