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Research Article

Strengthening the Capacity of Apparatus through a Behavioral Accounting Approach to Improve the Quality of Government Financial Statements

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Abstract

The quality of government financial statements is influenced not only by accounting standards and systems but also by the behavior of human resources involved in financial management. This community service program aimed to improve the understanding of employees in the financial management unit of the Padang City Education Office regarding the role of behavioral accounting in supporting financial statement quality. The program was conducted on April 7, 2026, through socialization, material presentations, interactive discussions, case studies, and mentoring. The evaluation was conducted descriptively based on participants' engagement, responses, and understanding during the program. The results showed that participants understood the importance of integrity, accuracy, responsibility, procedural compliance, communication, and coordination in supporting the accuracy, reliability, and timeliness of financial information. The program increased participants' awareness that effective financial management depends not only on technical aspects but also on professional behavior and a positive work culture.

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Introduction

Local government financial management is one of the important aspects in the implementation of government that is oriented towards transparency, accountability, efficiency, and improving the quality of public services. In its implementation, financial statements not only function as a form of accountability for the use of the budget, but also as a source of information used by leaders and stakeholders in the decision-making process. Therefore, the preparation of local government financial statements must be carried out precisely, accurately, reliably, relevantly, and in accordance with applicable standards and regulations. The quality of financial statements is one of the important indicators in assessing the effectiveness of financial management and the level of accountability of a government organization.

The Padang City Education Office as one of the regional apparatus organizations has a strategic role in the implementation of government affairs in the field of education. The implementation of various educational programs and activities involves budget management, transaction recording, asset management, preparation of accountability documents, and periodic submission of financial information. The complexity of these activities requires an orderly, integrated, and supported administrative and accounting process by human resources who have good competence and work behavior. The Padang City Education Office also has various documents and sectoral information that show the breadth of the scope of the implementation of education services, so that information management and financial accountability require effective coordination between employees and work units.

In practice, the quality of financial statements is not only determined by the application of accounting standards, the availability of information systems, or the existence of internal control procedures. Financial statements are basically generated through a series of processes that involve humans, starting from document collection, transaction identification, recording, classification, measurement, adjustment, to presentation and disclosure of financial information. Therefore, the behavior of individuals involved in the financial management process has an important role in determining the quality of the information produced. Accuracy, integrity, responsibility, compliance with procedures, communication skills, commitment to the organization, and professional attitude can all affect the accuracy and reliability of financial statements.

Behavioral accounting is a field of study that studies the relationship between human behavior and accounting processes and practices. This approach places humans as one of the main factors in the success of the accounting system. In the context of government organizations, the application of behavioral accounting is important because employees not only play the role of executing technical procedures, but also as parties who make considerations, make decisions, interpret information, and determine the quality of the implementation of administrative processes and financial reporting. Thus, the success of an accounting system does not only depend on technological sophistication or regulatory completeness, but also on the readiness of behavior and the quality of human resources who operate the system.

Unsupportive work behavior can pose various risks in the process of preparing financial statements. Lack of accuracy can lead to errors in recording or classifying transactions. Low adherence to procedures may result in inconsistencies between supporting documents and the information presented. Less effective communication between units can lead to delays in the submission of financial data and documents. In addition, a low sense of responsibility for task completion can affect the timeliness of report preparation. These various conditions show that financial reporting problems do not always come from system weaknesses, but can also be influenced by aspects of individual behavior and organizational dynamics.

Previous research has shown that the quality of local government financial statements is related to various organizational factors, such as internal control systems, regional financial accounting systems, the implementation of accounting standards, human resource competence, and accountability mechanisms. The quality of good financial statements also has a relationship with increased accountability and performance of public organizations. However, discussions about aspects of employee behavior in the process of preparing financial statements still need to be strengthened, especially in community service activities that are oriented towards increasing the understanding and capacity of government officials.

Based on these conditions, community service activities are needed that provide an understanding of the importance of behavioral accounting in supporting the preparation of quality financial statements. This activity is not only directed to increase participants' knowledge of the basic concept of behavioral accounting, but also to build awareness that the quality of financial statements is influenced by individual behavior and attitudes in carrying out tasks. Through training and mentoring activities, participants are expected to be able to understand the relationship between integrity, thoroughness, responsibility, compliance, communication, cooperation, and professionalism with the quality of financial information produced.

Community service activities at the Padang City Education Office are expected to be a means to strengthen the understanding of the apparatus regarding the importance of behavioral aspects in the financial management and reporting process. This increased understanding is expected to encourage the formation of work behavior that is more disciplined, responsible, transparent, and quality-oriented. In addition, this activity is expected to improve the ability of participants to identify various behavioral risks that can affect the process of preparing financial statements and implement corrective measures in accordance with the needs of the organization.

With the strengthening of understanding of behavioral accounting, employees involved in financial management are expected to not only be able to carry out accounting procedures technically, but also have awareness of the consequences of every action and decision taken. This awareness is important to support the preparation of financial statements that are more accurate, timely, trustworthy, and in accordance with the principles of accountability. Therefore, this service activity raised the theme "Strengthening Behavioral Accounting in Improving the Quality of Financial Statements at the Padang City Education Office" as an effort to increase the capacity of human resources and support more effective, transparent, and accountable local government financial management.

Materials and Methods

Community Service Activities (PKM) will be held on April 7, 2026 at the Padang City Education Office. The target of the activity is employees who are in charge of the financial management unit or section, including employees involved in the financial administration process, budget management, transaction recording, preparation of accountability documents, and the preparation and submission of financial statements. The selection of these targets is based on the important role of human resources in supporting the creation of an orderly, transparent, accountable, and compliant financial management process in accordance with applicable regulations.

This activity uses a participatory and educational approach through socialization methods, material delivery, interactive discussions, case studies, and mentoring. A participatory approach is applied to encourage active involvement of participants in understanding and identifying various aspects of behavior that can affect the process of managing and preparing financial statements. Meanwhile, an educational approach is used to increase participants' knowledge and understanding of the concept of behavioral accounting and its relationship with the quality of financial statements in government organizations.

The implementation of activities is carried out through four main stages, namely the preparation, implementation, evaluation, and follow-up stages. At the preparation stage, the implementation team coordinates with the Padang City Education Office to determine the implementation time, activity targets, needs of participants, and the material to be delivered. The team also identified the need to strengthen understanding of behavioral aspects in financial management. The identification focuses on several important aspects, namely integrity, thoroughness, responsibility, compliance with procedures, communication, coordination, cooperation, and professionalism in carrying out duties.

Furthermore, the implementation team prepared socialization materials and training materials related to the basic concepts of behavioral accounting and the role of individual behavior in supporting the quality of financial statements. The material is prepared with an applicative approach so that it is easy to understand and can be related to financial management activities carried out by participants. The material is also equipped with examples of situations and cases that illustrate various problems in the financial management and reporting process that can be influenced by individual behavior and interaction between employees.

At the implementation stage, the activity began with the delivery of material on the concept and scope of behavioral accounting. Participants were given the understanding that the accounting process is not only related to the implementation of standards, the use of information systems, transaction recording, and the preparation of financial statements, but is also influenced by the behavior of the individuals who carry out the process. In carrying out duties, employees carry out various activities that involve consideration, decision-making, communication, coordination, and the completion of responsibilities. Therefore, the quality of financial statements is determined not only by the quality of systems and procedures, but also by the behavior of the human resources involved in the financial management process.

The next activity material discusses various behavioral dimensions that are related to the quality of financial statements. Integrity is explained as the commitment of employees to carry out their duties honestly, objectively, and in accordance with the provisions. Accuracy is related to the ability to check the completeness of documents, ensure the accuracy of recording, and reduce the possibility of errors in the management of financial information. Responsibility reflects the employee's willingness to complete tasks on time and account for the results of his work. Compliance is related to consistency in carrying out established procedures and provisions. Meanwhile, communication, coordination, and cooperation are needed to support the smooth exchange of information and task completion between employees and work units.

The delivery of material was carried out through an interactive lecture method followed by discussion and question and answer sessions. The lecture method is used to provide a conceptual understanding of behavioral accounting and the quality of financial statements. Furthermore, discussions were held to provide opportunities for participants to convey experiences, views, and various problems faced while carrying out financial management tasks. Through the discussion process, participants can understand that errors, delays, or inconsistencies in the reporting process are not always caused by system limitations, but can also be affected by individual levels of accuracy, compliance, communication, coordination, and commitment.

The activity was also complemented by a discussion of case studies related to the financial management and reporting process. The case study was used to help participants identify the relationship between work behavior and the potential for problems in the preparation of financial statements. Examples of cases discussed include delays in document submission, lack of optimal coordination between sections, recording errors due to lack of accuracy, non-compliance with procedures, and ineffective document examination and verification processes. Participants were directed to identify behavioral factors that can be the cause of problems, understand their impact on the quality of financial statements, and formulate improvement steps that can be applied in the implementation of tasks.

The mentoring stage is carried out through providing direction and strengthening understanding of the implementation of work behavior that supports the accuracy, reliability, relevance, and timeliness of financial information. Participants are encouraged to improve accuracy in recording and checking documents, strengthen compliance with procedures, improve communication and coordination, and build a sense of responsibility for task completion. Assistance is also directed to increase awareness that every action and decision made in the financial management process can have an impact on the quality of information presented in financial statements.

The evaluation of the activity was carried out descriptively through observation of the participants' participation and involvement during the activity, participants' responses to discussion and question and answer sessions, and participants' understanding of the material that had been delivered. The evaluation is focused on several indicators, namely understanding the concept of behavioral accounting, the ability to identify behavioral factors that affect the quality of financial statements, understanding the importance of integrity and compliance, and awareness to implement work behavior that supports accuracy, timeliness, and reliability of financial information.

The results of the evaluation were used to determine the level of participants' acceptance of the material and the benefits of the activity in supporting the implementation of tasks in the financial management unit. In addition, the responses and inputs submitted by participants during the activity were used as material to identify capacity building needs in the future. The evaluation is also the basis for compiling follow-up recommendations so that the understanding of behavioral accounting can be applied in a sustainable manner in financial management and reporting activities.

As a follow-up, participants were encouraged to apply positive behavior principles in the implementation of daily tasks. The implementation includes increasing accuracy in recording and checking documents, strengthening compliance with procedures, improving communication and coordination between employees, and strengthening integrity and responsibility in financial management. With the implementation of positive and professional work behavior, the financial management process is expected to run more effectively and support the preparation of accurate, timely, transparent, and accountable financial statements.
Overall, the method of implementing activities is designed to provide conceptual understanding as well as practical reinforcement of the relationship between individual behavior and the quality of financial statements. Through socialization activities, material delivery, interactive discussions, case studies, and mentoring, participants are expected to increase understanding and awareness of the importance of integrity, accuracy, responsibility, compliance, communication, coordination, and professionalism in supporting the quality of financial management and reporting at the Padang City Education Office.

Results and Discussion

Implementation of Community Service Activities
The Community Service Activity (PKM) with the theme "Strengthening Behavioral Accounting in Improving the Quality of Financial Statements at the Padang City Education Office" was held on April 7, 2026. This activity was attended by employees who are in charge of the financial management unit and have involvement in the financial administration process, budget management, preparation of accountability documents, transaction recording, and preparation of financial statements. The implementation of the activity aims to increase participants' understanding of the importance of behavioral aspects in supporting the financial management process and producing quality financial reports.

The activity began with the delivery of material on the basic concept of behavioral accounting. At this stage, participants were given an understanding that accounting is not only related to technical processes, such as recording transactions, classifying accounts, preparing reports, and applying accounting standards. The process also involves individuals who have different characters, perceptions, experiences, motivations, levels of understanding, and behavioral patterns. Therefore, individual behavior can affect the way financial information is understood, processed, communicated, and presented in financial statements.

The delivery of material was carried out interactively so that participants could connect the concept of behavioral accounting with financial management activities carried out in the work environment. Participants were given an idea that the existence of a good information system and procedures does not necessarily produce quality financial reports if it is not supported by positive work behavior. Conversely, behaviors that demonstrate integrity, thoroughness, responsibility, compliance, and the ability to communicate and coordinate can support the effectiveness of system implementation and improve the quality of financial information.

During the activity, participants showed good involvement through discussion and question and answer sessions. The discussion focused on various conditions that can occur in the financial management process, such as delays in document submission, data mismatches, recording errors, suboptimal communication between employees, and the importance of checking and verifying documents before financial information is presented. The discussion provides an understanding that various problems in financial management are not only related to technical aspects, but can also be influenced by individual behavior and work patterns as well as coordination between units.

Strengthening Understanding of Behavioral Accounting

The results of the implementation of the activity showed an increase in participants' understanding of the relationship between individual behavior and the quality of financial statements. Before the delivery of the material, accounting tends to be understood as an activity that focuses on recording, document management, implementation of procedures, and preparation of financial statements. After participating in the activity, participants gained a broader understanding that the accounting process is also influenced by human factors, especially behavior, attitudes, perceptions, motivation, communication, and decision-making.

This understanding is important because each stage in the financial management process involves individual actions and considerations. Employees who receive, check, record, and submit financial information have the responsibility to ensure that the data used is in accordance with supporting documents and applicable regulations. If the process is carried out less carefully or not according to procedures, the risk of errors can increase. Conversely, disciplined, conscientious, and responsible work behavior can help minimize errors and improve the reliability of financial information.

Through this activity, participants also gained an understanding that behavioral accounting not only addresses individual behavior separately, but also includes interactions between individuals, systems, and the organizational environment. Employee behavior can be influenced by organizational culture, leadership patterns, control systems, division of tasks, communication, and evaluation mechanisms applied. Thus, improving the quality of financial statements requires support from a work environment that encourages openness, responsibility, compliance, and cooperation.

The Role of Integrity in Supporting the Quality of Financial Statements

Integrity is one of the main aspects discussed in the activity because it has a close relationship with the quality and credibility of financial information. In the financial management process, integrity is reflected in an honest, objective, consistent attitude, and willingness to carry out tasks in accordance with the provisions. Employees with integrity will strive to present information based on actual conditions and avoid actions that may lead to irregularities or errors in reporting.

In the context of government organizations, integrity is also related to the responsibility to maintain public trust. Financial statements are a form of government accountability for the use of public resources. Therefore, the quality of financial statements is not only assessed based on the accuracy of the figures, but also on the level of reliability and reliability of the information presented. Strengthening integrity in the implementation of duties is expected to encourage employees to maintain objectivity, comply with provisions, and carry out the financial management process in a transparent and accountable manner. Discussions during activities show that integrity needs to be supported by organizational commitment and consistent implementation of procedures. Understanding the importance of integrity needs to be translated into daily work behavior, such as conveying information correctly, maintaining the completeness of documents, conducting objective examinations, and completing tasks in accordance with the responsibilities given. Thus, integrity is not only understood as a personal value, but also as a basis for building a trustworthy financial management process.

Thoroughness and Compliance with Procedures

Accuracy is a behavioral aspect that has an important role in reducing the risk of errors in the financial management and reporting process. Accuracy can be realized through checking the completeness of documents, data suitability, accuracy of recording, and consistency between the available information and applicable regulations. Seemingly simple errors, such as data entry errors, account code mismatches, or incomplete documents, can affect the quality of financial information if not identified and corrected immediately. In this activity, participants were given an understanding of the importance of building a habit of re-checking before financial information is used or submitted. Re-examination can be carried out through the process of document verification, data matching, and coordination with the party responsible for providing information. The application of these habits can help reduce the likelihood of errors and increase the reliability of the information used in the preparation of financial statements.

In addition to thoroughness, compliance with procedures is also an important aspect in supporting the quality of financial statements. Procedures serve as guidelines to ensure that each activity is carried out consistently, documented, and accountable. Compliance with procedures can help create order in the financial management process and reduce the risk of irregularities. Therefore, participants are encouraged to understand that procedures are not only an administrative obligation, but also a mechanism that supports transparency, accountability, and control in financial management.

Responsibility, Communication, and Coordination

Responsibility is one of the behavioral factors that affect the timeliness and smooth process of preparing financial statements. Each employee has interrelated roles and responsibilities in the financial management process. Delays in completing one stage can affect the process in the next. Therefore, awareness to complete tasks according to the schedule and standards that have been set is an important part in supporting the timeliness of report preparation.

PKM activities also emphasize the importance of communication and coordination between employees and between work units. The process of preparing financial statements requires information and documents from various parties. Less effective communication can lead to delays in information delivery, misunderstandings, or data mismatches. On the other hand, open communication and good coordination can help speed up problem resolution and ensure that the information used is complete and appropriate. Participants understand that communication is not only carried out when problems occur, but needs to be built continuously during the task implementation process. Coordination carried out from the beginning can help clarify the division of tasks, work completion schedules, document needs, and responsibilities of each party. With effective communication and coordination, the risk of delays and errors can be minimized so that the financial management process can run more efficiently.

Application of Behavioral Accounting in Financial Management

The application of behavioral accounting in financial management can be done through strengthening positive behavior at every stage of the work process. At the stage of receiving and collecting documents, careful behavior is required to ensure the completeness and suitability of documents. At the recording stage, employees need to show a disciplined and responsible attitude so that transactions are recorded accurately. At the examination and verification stage, objectivity, integrity, and courage are needed to identify and correct discrepancies. Meanwhile, at the report preparation stage, communication and coordination are needed to ensure that all information is available and can be presented in a timely manner.

The results of the discussion showed that the implementation of positive behavior does not necessarily require complex system changes. Several simple steps can be taken, such as implementing a re-examination of documents, creating a list of document completeness, improving communication between employees, clarifying the division of tasks, and building a commitment to completing work on time. These measures can be part of a work habit that gradually supports the improvement of the quality of financial management and reporting.

This activity also provides an understanding that the successful implementation of behavioral accounting requires support from the organization. Unit leaders and managers need to create a work environment that encourages openness, cooperation, compliance, and responsibility. In addition, providing regular direction, evaluation, and feedback can help employees understand organizational expectations and improve the quality of task execution. With organizational support, the implementation of positive behavior can become part of the work culture and not just depend on individual initiative.

Impact and Benefits of Activities

The implementation of activities provides benefits in increasing participants' understanding of the importance of behavioral factors in the financial management and reporting process. Participants gained the perspective that the quality of financial statements is not only influenced by the application of standards, information systems, and procedures, but also by the behavior of the individuals involved in the process. This understanding is expected to increase participants' awareness to apply integrity, accuracy, responsibility, compliance, communication, and professionalism in the implementation of tasks.

The activity also encourages participants to reflect on the work habits that have been implemented. Through material discussions and case studies, participants can identify various behaviors that have the potential to improve or hinder the quality of financial management. The reflection process is important because behavior change can start from awareness of the impact of each action in the work process.

In addition to providing benefits for participants, this activity also contributes to the organization by strengthening awareness of the importance of the human aspect in the success of the financial management system. Strengthening positive behavior is expected to support the creation of a more orderly, effective, and coordinated work process. In the long run, the implementation of professional work behavior can help improve the accuracy, reliability, timeliness, and accountability of financial statements.

Overall, PKM activities show that strengthening understanding of behavioral accounting has high relevance in supporting the quality of financial reports at the Padang City Education Office. Integrity, thoroughness, responsibility, compliance, communication, coordination, and professionalism are aspects of behavior that need to be strengthened on an ongoing basis. Through increasing understanding and implementing positive behavior in the implementation of tasks, the financial management process is expected to run more effectively and support the preparation of accurate, reliable, timely, transparent, and accountable financial statements.

Conclusion

Community Service Activities (PKM) regarding strengthening behavioral accounting in improving the quality of financial reports at the Padang City Education Office have provided participants with an understanding of the importance of behavioral factors in supporting the effectiveness of financial management and reporting processes. The activity, which was carried out on April 7, 2026, shows that the quality of financial statements is not only influenced by the implementation of accounting standards, the availability of information systems, and the existence of control procedures, but also by the behavior of individuals involved in the financial management process.

Through the delivery of materials, interactive discussions, case studies, and mentoring, participants gained an understanding of the relationship between integrity, thoroughness, responsibility, compliance with procedures, communication, coordination, cooperation, and professionalism with the quality of financial information. Participants also understand that every stage of financial management, from document collection, transaction recording, examination and verification, to report preparation, requires positive and consistent work behavior. Unsupportive behavior, such as lack of accuracy, delays in completing tasks, low adherence to procedures, and ineffective communication, can increase the risk of errors and affect the accuracy and reliability of financial statements.

This activity also increases the awareness of participants that the success of the financial management system does not only depend on technical aspects, but requires the support of human resources who have integrity, commitment, and responsibility for the implementation of tasks. Strengthening behavioral accounting can be one of the efforts to build more disciplined, thorough, open, and professional work habits. The implementation of positive behavior in a sustainable manner is expected to support a more orderly, effective, transparent, and accountable financial management process.

Overall, PKM activities provide benefits in expanding participants' understanding of behavioral dimensions in the accounting process and encouraging the implementation of work behaviors that support the quality of financial statements. Strengthening integrity, thoroughness, responsibility, compliance, communication, and coordination are important aspects that need to be developed in the implementation of duties in the financial management unit of the Padang City Education Office. With the implementation of positive and professional work behavior, the process of preparing financial statements is expected to produce information that is more accurate, reliable, relevant, timely, and accountable.

Based on the implementation of activities, the Padang City Education Office is advised to strengthen understanding of behavioral accounting in a sustainable manner through training, socialization, discussion, or mentoring activities that are tailored to the needs of employees. Follow-up activities can be directed to the discussion of more specific cases and relevant to financial management activities so that participants can understand the application of behavioral aspects more practically.

Strengthening integrity, rigor, responsibility, and compliance with procedures needs to be supported through the establishment of a positive work culture. Unit leaders and managers are expected to provide direction, examples, evaluations, and feedback on a regular basis to encourage the application of professional behavior in the implementation of tasks. In addition, the division of duties and responsibilities needs to be clearly communicated so that each employee understands their role and contribution in supporting the smooth management and financial reporting process. Improving communication and coordination between employees and between units also needs to be a concern. Effective communication can help speed up the delivery of documents and information, reduce misunderstandings, and minimize the risk of delays and data mismatches. Coordination that is carried out regularly can also help identify various obstacles from the beginning and support faster and more precise problem resolution.

In addition, the implementation of internal re-examination and evaluation mechanisms needs to be strengthened to improve the accuracy and reliability of financial information. Checks on the completeness of documents, data suitability, accuracy of recording, and compliance with procedures can be carried out periodically as part of efforts to control and improve the quality of financial statements.

For future service activities, evaluations can be developed using more structured measurement instruments, such as pre-tests and post-tests, comprehension level questionnaires, or assessments of changes in participants' work behavior. The use of these instruments can provide a more measurable picture of the effectiveness of activities and changes in participants' understanding after receiving materials and assistance. In addition, activities can be expanded by involving other units that are related to the process of providing documents, managing budgets, and preparing financial statements so that the benefits of activities can be felt more widely in the organizational environment.

With the strengthening carried out on an ongoing basis, the application of behavioral accounting principles is expected to be part of the work culture at the Padang City Education Office. This can ultimately support the creation of a more effective, transparent, accountable, and quality-oriented financial management process for financial statements.

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