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## Technical Improving Local Government Financial Statement Preparation Through Technical Guidance and Focus Groups in Blora Regency

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**Abstract:** *Regional government financial management often faces several practical challenges, including delays in financial reconciliation, inconsistencies between capital expenditures and asset records, and incomplete documentation for grants and social assistance. These issues can affect the quality and accountability of regional financial reporting. Therefore, this community service activity aimed to improve the competence of regional government accounting officers in preparing high-quality financial statements in accordance with government accounting principles and applicable regulations. The program was conducted in Blora Regency in 2025 and involved 14 accounting officers from Regional Government Organizations (OPD). The activity was implemented through Technical Guidance and Focus Group Discussion (FGD), consisting of several stages, including needs assessment, technical training, interactive discussions, and evaluation. The training materials focused on strengthening participants' understanding of accrual-based accounting, financial reporting procedures, internal control systems, and compliance with government financial regulations, particularly Government Regulation No. 71 of 2010 on Government Accounting Standards and Government Regulation No. 12 of 2019 on Regional Financial Management. The results indicate that participants' understanding of financial reporting practices improved significantly, especially in revenue and expenditure recognition, preparation of operational reports and balance sheets, asset depreciation, and receivables management. This activity demonstrates that collaboration between academic institutions and local governments can strengthen technical capacity and improve the quality and accountability of regional financial reporting.*

### 1. INTRODUCTION

The Transparent and accountable regional financial management is an important principle in the implementation of public governance. Local governments are required to prepare financial statements as a form of accountability for the use of public funds. The preparation of local government financial statements must follow the Government Accounting Standards as regulated in Government Regulation No. 71 of 2010 on Government Accounting Standards.

However, in practice, several challenges are still encountered in the preparation of financial statements at the local government level. Based on preliminary observations and discussions with financial management personnel in Regional Government Organizations (OPD) in Blora Regency, several practical issues were identified. These include delays in financial reconciliation processes, inconsistencies between capital expenditure realization and asset recording, and incomplete administrative documentation for grants and social assistance expenditures. Such conditions may affect the accuracy, completeness, and timeliness of regional financial reporting, which in turn can influence the quality of financial accountability and transparency in regional financial management.

These standards serve as guidelines to ensure that government financial statements provide information that is relevant, reliable, comparable, and understandable for stakeholders.

In practice, the quality of local government financial statements is influenced by several factors, including the competence of human resources, the implementation of accounting standards, and the effectiveness of internal control systems. Adequate accounting competence among government officials plays a significant role in ensuring that financial statements are prepared in accordance with applicable standards and regulations (Mardiasmo, 2018) (Nordiawan, 2017). Furthermore, the implementation of accrual-based accounting in the public sector requires technical understanding and capacity among government accounting personnel to properly record and report financial transactions (Bastian, 2019).

Accounting officers in Regional Government Organizations play a crucial role in the process of recording, processing, and presenting local government financial reports. Therefore, improving the capacity and understanding of these accounting officers is essential to support the production of high-quality and accountable financial statements.

Based on these conditions, the Technical Improving Local Government Financial Statement Preparation Through Technical Guidance and Focus Groups in Blora Regency was conducted. This community service activity aims to enhance the knowledge and technical skills of accounting officers in preparing government financial statements. Through this activity, it is expected that regional accounting officers will be able to produce more transparent, accountable, and standardized financial reports in accordance with government accounting standards.

## **2. METHOD**

### **2.1. Community Service Subjects and Location**

The subjects of this community service activity were accounting officers from Regional Government Organizations in Blora Regency who are directly involved in the process of recording, managing, and preparing regional government financial statements. These officers play a crucial role in ensuring that financial reports are prepared in accordance with government accounting principles and applicable regulations.

This community service activity was conducted in Blora Regency, Central Java, Indonesia, involving accounting personnel from various Regional Government Organizations (OPD). The activity was implemented in November 2025 at the Regional Financial and Asset Management Agency (BPKAD) Office of Blora Regency. A total of 14 participants attended the program, consisting of accounting and financial administration officers who are directly responsible for financial management and reporting within their respective institutions. The participants were selected because of their strategic role in recording, processing, and presenting regional financial statements in accordance with applicable government accounting regulations.

### **2.2. Community Involvement in Planning and Organization**

The planning process of this community service activity involved collaboration between the community service team and representatives of accounting officers from the regional government agencies. The involvement of the participants was carried out through initial discussions to identify the main problems faced in preparing financial statements, particularly related to the implementation of government accounting standards and compliance with financial regulations.

Through this participatory approach, the participants were able to share their experiences and challenges in financial reporting practices. The results of these discussions became the basis for designing the Technical Guidance and Focus Group Discussion (FGD) activities so that the training materials and discussion topics were aligned with the real needs of the participants.

### **2.3. Method and Strategy**

The methods used in this community service activity included:

- Needs Assessment: Conducted through preliminary discussions and problem identification related to the preparation of financial statements in regional government institutions.
- Technical Guidance: This stage involved the delivery of training materials regarding government accounting principles, financial reporting standards, and applicable financial regulations.
- Focus Group Discussion (FGD): Participants discussed the challenges they face in preparing financial statements and shared experiences in implementing government accounting standards.
- Evaluation and Feedback: At the end of the activity, participants were given the opportunity to provide feedback and reflect on the knowledge gained during the training and discussion sessions.

These methods were used to improve participants' understanding and technical skills in preparing high-quality financial statements that comply with government accounting standards. Training and technical guidance are widely recognized as effective approaches to enhance professional competence and improve participants' knowledge and practical skills through interactive learning processes and problem-solving discussions (Noe, 2020).

#### **2.4. Stages of Community Service Activities**

The implementation of the community service activities was carried out through several stages:

- Preparation Stage: Identification of problems faced by accounting officers; Coordination with relevant regional government agencies; Preparation of training materials and activity plans.
- Implementation Stage: Delivery of technical guidance on government accounting principles; Presentation of financial reporting procedures in accordance with regulations; Conducting Focus Group Discussions (FGD) to discuss practical challenges.
- Evaluation Stage: Evaluation of participants' understanding; Collection of feedback from participants; Documentation and reporting of the community service activities.

#### **2.5. Activity Flowchart**

The following flowchart illustrates the stages of the community service implementation:



The flowchart above shows that the community service activity began with problem identification and needs assessment, followed by program planning, implementation through technical guidance and group discussions, and finally evaluation to measure the effectiveness of the activity.

### 3. RESULT

#### 3.1. Implementation of Community Service Activities

The community service activity entitled “Technical Improving Local Government Financial Statement Preparation Through Technical Guidance and Focus Groups in Blora Regency” was carried out through several stages of mentoring and capacity-building activities.

The program began with an initial coordination process with representatives of accounting officers from various Regional Government Organizations in Blora Regency. This stage aimed to identify the main challenges faced by accounting personnel in preparing financial statements, particularly those related to the implementation of government accounting standards and compliance with financial regulations.

Based on the results of the preliminary discussions, the community service team organized a Technical Guidance session focusing on strengthening participants’ understanding of government accounting principles, financial reporting procedures, and applicable regulatory frameworks. During this session, participants were provided with practical explanations and examples of preparing financial statements based on the applicable standards.

Following the technical guidance session, a Focus Group Discussion (FGD) was conducted to facilitate interactive dialogue among participants. In this session, participants actively shared their experiences, challenges, and best practices in preparing financial reports within their respective institutions. The FGD also provided an opportunity for participants to

collaboratively discuss possible solutions to the technical problems they encounter in financial reporting.

### **3.2. Dynamics of the Mentoring Process**

The mentoring process showed positive dynamics as participants actively engaged in both training and discussion sessions. Several forms of activities carried out during the program included:

- Technical training sessions on government accounting principles and financial reporting standards.
- Interactive discussions to identify practical challenges in the preparation of financial statements.
- Case-based learning, where participants analyzed examples of financial reporting issues and discussed appropriate solutions.
- Experience sharing sessions among accounting officers from different regional government organizations.

Through these activities, participants gained a deeper understanding of the procedures and standards required to produce high-quality financial statements in accordance with government regulations.

### **3.3. Program Actions to Address Community Problems**

The community service program implemented several technical and programmatic actions to address the challenges faced by accounting officers, including:

- Strengthening participants' knowledge of government accounting principles and financial reporting regulations.
- Providing practical guidance on the preparation of financial statements in accordance with applicable standards.
- Creating a collaborative discussion forum through FGD to enable participants to exchange knowledge and experiences.
- Encouraging coordination among accounting officers across different regional government organizations.

These actions helped participants better understand the technical aspects of financial reporting and improved their ability to address common accounting problems.

### **3.4. Social Changes and Expected Impact**

The implementation of this community service activity also contributed to several positive social changes within the participating community. These changes include:

- Improved knowledge and technical competence among accounting officers in preparing financial statements that comply with government accounting standards. This improvement is reflected in the post-training evaluation results, which showed a noticeable increase in participants' understanding of accrual-based accounting, financial statement preparation, and asset management procedures.
- Changes in professional behavior, where participants demonstrated greater awareness of the importance of accuracy, transparency, and accountability in financial reporting.
- Emergence of local leaders (local champions) among participants who showed strong initiative in sharing knowledge and assisting colleagues in understanding financial reporting procedures.
- The development of a collaborative learning culture, where accounting officers from different regional government organizations became more open to sharing experiences and solutions to common challenges during the discussion sessions.
- Increased awareness of good governance practices, particularly in relation to transparent and accountable financial management in the public sector. Several participants also expressed positive feedback, stating that the training helped them better understand the procedures for preparing operational reports, balance sheets, and asset recording in accordance with applicable regulations.

Overall, the community service activities successfully strengthened the capacity of regional government accounting officers in Blora Regency and encouraged the development of more professional and accountable financial reporting practices.





Figure 1. Documentation of Implementation of Community Service

#### 4. DISCUSSION

The implementation of the Technical Improving Local Government Financial Statement Preparation Through Technical Guidance and Focus Groups in Blora Regency demonstrated that capacity-building activities play an important role in improving the competence of public sector accounting personnel. The results of the community service program indicate that technical training combined with participatory discussion methods can effectively address practical challenges faced by accounting officers in preparing government financial statements.

From the implementation process, it was found that one of the main challenges faced by accounting officers is the need to continuously adapt to changes in financial management regulations and the implementation of accrual-based accounting systems in the public sector. According to Government Regulation No. 71 of 2010 on Government Accounting Standards, government financial statements must be prepared in accordance with Government Accounting Standards to ensure transparency, accountability, and comparability of financial information. However, the successful implementation of these standards largely depends on the competence and understanding of the personnel responsible for financial reporting.

The findings of this community service activity support the theoretical perspective that human resource competence is a critical determinant of financial reporting quality in the public sector. As explained by (Mardiasmo, 2018), the quality of government financial reports is strongly influenced by the knowledge and capability of financial management personnel in applying accounting principles and regulations. In line with this view, (Bastian, 2019) emphasizes that strengthening the capacity of public sector accounting staff through training and technical guidance is essential for improving accountability in government financial management.

The use of the Focus Group Discussion (FGD) approach also proved to be effective in encouraging active participation among accounting officers. Through this method, participants were able to share experiences, discuss challenges, and collectively explore solutions related to financial reporting practices in their respective institutions. This participatory learning process aligns with the concept of collaborative learning, which suggests that knowledge sharing within professional communities can significantly improve organizational performance and problem-solving capacity. (Suyatno, 2009) (Trianto, 2014)

From a theoretical perspective, the mentoring process conducted during this program also reflects principles of community empowerment. According to community empowerment occurs when individuals or groups gain the knowledge, skills, and confidence necessary to address their own challenges and improve their social conditions. In this context, the accounting officers participating in the program became more confident in applying government accounting standards and managing financial reporting responsibilities.

Furthermore, the activity contributed to several observable social changes among the participants. These include increased awareness of the importance of transparency and accountability in financial reporting, improved professional collaboration among accounting officers, and the emergence of individuals who demonstrated leadership in guiding their colleagues during the discussion sessions. Such developments indicate the emergence of local leadership and the formation of a collaborative professional network among accounting officers in Blora Regency.

Overall, the findings of this community service activity confirm that capacity-building programs such as technical guidance and participatory discussions can serve as effective

strategies for strengthening institutional competence and improving the quality of public sector financial reporting.

The integration of technical training and collaborative dialogue not only enhances participants' knowledge but also fosters collective learning and sustainable improvements in financial management practices.

## **5. CONCLUSION**

The implementation of the Technical Improving Local Government Financial Statement Preparation Through Technical Guidance and Focus Groups in Blora Regency has demonstrated that capacity-building activities are essential for improving the competence of accounting personnel in the public sector.

The results of this community service activity indicate that technical guidance combined with participatory discussion methods can effectively enhance participants' understanding of government accounting principles and financial reporting procedures. Through the training sessions and Focus Group Discussions, accounting officers were able to improve their knowledge and technical skills in preparing financial statements in accordance with applicable regulations and the Government Regulation No. 71 of 2010 on Government Accounting Standards.

From a theoretical perspective, the results of this activity confirm that improving human resource competence is a key factor in enhancing the quality of public sector financial reporting. The mentoring and discussion process also contributed to positive social changes among participants, including increased awareness of transparency and accountability in financial management, stronger collaboration among accounting officers, and the emergence of individuals who demonstrated initiative and leadership during the discussions.

Overall, this community service activity successfully strengthened the capacity of regional government accounting officers in Blora Regency and contributed to the improvement of financial reporting practices that support good governance and accountable public financial management.

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