Moderation Of The Internal Control System On Factors Influencing The Quality Of Regional Financial Reporting

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ABSTRACT

This study examines the Influence of Government Accounting Standards, SIMDA Implementation, and Human Resource Quality on the quality of local government financial reports, taking into account the moderating effect of the internal control system. It was conducted in 34 Regional Work Units (SKPD) in the Bengkulu province with 99 respondents. The results indicate that government accounting standards, SIMDA Implementation, and Human Resource Quality do not have a significant impact on the quality of local government financial reports. The internal control system does not moderate the impact of government accounting standards, but it does moderate the influence of SIMDA implementation and human resource quality on the quality of financial reports. There are limitations in the research sample due to some SKPD having employees who do not meet the research criteria.

INTRODUCTION

Local government financial statements play an important role in assessing government financial performance. However, there are often challenges in achieving the desired quality of financial statements. Government Accounting Standards (SAP) are accounting principles used to prepare and present government financial statements. Previous research has shown that the implementation of SAP has a positive influence on the quality of local government financial statements. The use of Regional Management Information System (SIMDA) also plays an important role in improving the quality of financial statements. Research shows that SIMDA can help in managing regional financial statements better and efficiently, thus contributing to the quality of government financial statements.

In addition, the quality of human resources involved in making financial statements also affects the final results. Competent human resources can produce quality financial statements, while lack of understanding in the application of government accounting standards can be an obstacle. The importance of the Internal Control System (SPI) also needs to be considered. SPI is a process that helps ensure that government activities run effectively and efficiently, which in turn has an impact on the quality of financial statements. Some previous research indicates that

SPI can moderate the influence of other factors on the quality of financial statements. This shows that SPI also plays an important role in determining the final result. This study will evaluate how factors such as SAP implementation, the use of SIMDA, the quality of human resources, and the role of SPI interact in influencing the quality of local government financial statements in Bengkulu Province.

The purpose of this study was to gain a deeper understanding of these factors and how they contribute to the quality of financial statements. This research will use the Contingency theory approach which recognizes that every organization has unique characteristics and faces different situations, so a different leadership approach is needed. Thus, this study will explain the extent to which such factors affect the quality of financial statements and whether the role of SPI moderates their influence. Thus, this study will provide a deeper understanding of how these factors interact and how to improve the quality of local government financial statements. This research aims to provide valuable insights for local governments in their efforts to improve the quality of their financial statements.

LITERATURE REVIEW

Contingency Theory

Fiedler's contingency theory states that group performance depends on three main factors:

1. Leader-Member Orientation : Personal relationships between leaders and group members. A good relationship is considered effective.
2. Task Structure : The level of task structure given by the leader. The more structured the task, the greater the influence of the leader.
3. Position Power: The level of power and influence that the leader has in the organization. Fiedler identified eight group situations based on a combination of these factors. The most favorable situations are those with good leader-member relationships, high task structures, and large power positions, while the most unfavorable situations are the opposite. The highest emphasis in this theory is given to the leader-member relationship as the most important factor in influencing group performance.

Decision Usefulness Theory

The usability theory of accounting decisions emphasizes the importance of relevant and reliable accounting information in economic decision making. This includes quality characteristics of financial statements such as relevance, reliability, likelihood of comparison, and comprehensibility. Accounting information systems and internal control play an important role in providing quality financial statements.

Governments must ensure the effectiveness of these systems to produce reports that are relevant and useful to decision makers. This theory plays a key role in government accounting practice in Indonesia.

Application of Government Accounting Standards

Government Regulation No. 71 of 2010 regulates Government Accounting Standards (SAP) in Indonesia through twelve Principles of Government Accounting Standards (PSAP). SAP is a basic framework for the preparation of government financial statements covering various aspects such as accounting base, financial statements, inventory accounting, investment, fixed assets, construction in progress, liabilities, and others.

Following SAP helps ensure that government financial statements conform to relevant standards and are beneficial to decision makers, as well as support transparency and accountability in government financial management.

SIMDA Implementation

The Regional Management Information System (SIMDA) application is an integrated computer program that supports management from the provincial to village levels. SIMDA consists of 26 separate applications with integrated databases. Its use helps local government decision-making and monitors government performance. It complies with regional financial management regulations and optimizes functions such as financial handling, financial statement setting, data archiving, information provision, and auditing. To optimize SIMDA, computers, software, internet networks, and accounting systems are needed at SKPD.

Quality Of Human Resources

Human resources (HR) is a key factor in organizations, playing an important role in achieving goals. The quality of human resources includes abilities, education, and training. Education and training improve knowledge, skills, and attitudes, affect the quality of human resources. Human resource quality indicators include intellectual quality (knowledge and skills) and education.

Quality Of Local Government Financial Statements

Local government financial statements are a form of financial accountability and must have qualities that include relevance, reliability, understandability, and comparability. The quality of these financial statements is carried out to meet financial reporting objectives and assist information user decision making.

Internal Control System

Internal control is a set of procedures, plans, methods, and policies established to ensure effectiveness, operational efficiency, asset security, reliability of financial reporting, and compliance with law. Internal control systems in government agencies involve elements such as the control environment, control monitoring, risk assessment, control activities, and information and communication.

Previous Research

1. The results show that the competence of human resources and the use of information technology have a positive effect on the quality of local government financial statements in research by Hardiansyah (2017). The internal control system does not affect the competence of human resources, but affects the use of information technology in influencing the quality of financial statements.
2. Research by Nur (2018) found that government accounting standards, accounting information systems, and good governance have a positive effect on the quality of financial statements. The internal control system moderates the effect of government accounting standards and accounting information systems on the quality of financial statements, but does not moderate good governance.
3. Angelicca's research (2019) states that the application of Government Accounting Standards has a positive effect on the quality of regional financial statements.

METHODS

Descriptive Analysis

Descriptive statistics provide an overview of data from mean, standard deviation, variance, maximum, minimum, sum, range, curosis, and skewness. Data analysis describes what is done by the SKPD of Bengkulu Province which is processed into data. The data will then be analyzed so as to obtain conclusions regarding the characteristic information of the research conducted.

Data Quality Test

In the preparation of questionnaires, one of the criteria for a good questionnaire is the validity and reliability of the questionnaire. Validity indicates the performance of the questionnaire in measuring what is measured, while reliability indicates that the questionnaire is consistent when used to measure the same symptoms.

Classical Assumption Test

The classical assumption test consists of:

1. Normality Test, testing whether in the regression model, confounding or residual variables have a normal distribution.
2. Multicollinearity, testing whether the regression model found a correlation between independent variables.
3. Heterokedasticity, testing whether in a regression model there is an inequality of variance from the residual one observation to another.

Hypothesis Testing

Free variables in the form of application of Government Accounting Standards (X1), SIMDA Implementation (X2), and Human Resource Quality (X3), dependent variables in the form of Financial Statement Quality (Y), Internal Control System (Var.Moderation), measured by Likert scale. Equation 1,2,3,4

$$Y= \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + e$$
$$Y= \alpha + \beta 1X1 + \beta 2X4 + \beta 3X1X4 + e$$
$$Y= \alpha + \beta 1X2 + \beta 2X4 + \beta 3X2X4 + e$$
$$Y= \alpha + \beta 1X3 + \beta 2X4 + \beta 3X3X4 + e$$

Information:
Y = Quality of Local Government Financial Statements
α = Constant
$\beta 1.\beta 2, \beta 3$ = Regression coefficient
X1= Application of Government Accounting Standards
X2= Implementation of Regional Management Information System (SIMDA)
X3= Quality of Human Resources
X4= Internal Control System
XIX4= X1 and X4 interaction
X2X4= X2 and X4 Interaction
X3X4= X3 and X4 Interaction
e = Standard error

Test F

The F test is used to determine the feasibility of variables. If the significance > of 0.05 (α), it means that the independent variable has no influence on the dependent variable but if it is < from 0.05 it means that the independent variable has an influence on the dependent variable.

Test Coefficient Of Determination (R2)

It is used to see how much the independent variables together are able to provide an explanation of the dependent variable where the R^2 value ranges from 0 to 1($0 \leq R^2 \leq 1$). The greater the R^2 value, the greater the variation of the dependent variable that can be explained by the variation of the independent variables. Conversely, if R^2 is small, the smaller the variation of the dependent variable that can be explained by the independent variable.

Partial Significance Test (T)

The t test is used to determine whether or not the independent variables have a real effect on the dependent variable. The degree of significance used is 0.05. If the significant value is less than the degree of confidence then we accept an alternative hypothesis, which states that an independent variable partially affects the dependent variable.

RESULTS

Data Description
Table 1 Descriptive Statistical Results

Variable	N	Theoretical range			Actual Range			Standard Deviation
		Min	Max	Mean	Min	Max	Mean	
LKPD Quality (Y)	34	8	40	24	69.3	90.0	82.547	6.1511
SAP Deployment (X1)	34	18	90	54	69.3	90.0	82.547	6.1511
SIMDA Implementation (X2)	34	9	45	27	28.3	45.0	40.571	3.6470
HR Quality (X3)	34	7	35	21	22.7	35.0	29.232	3.3594
SPI (M)	34	11	55	33	33.0	55.0	48.394	4.9687
Valid N	34							

Source: Data Processed, 2023

Research Data Quality Test Results
Table 2 Validity Test Results

		Government accounting standards									
		X1.5	X1.6	X1.8	X1.9	X1.12	X1.13	X1.14	X1.16	X1.17	X1.18
X1.5	Pearson Correlation	1	.434*	.338	.574**	.451**	.620**	.584**	.562**	.533**	.454**
	Sig. (2-tailed)		.010	.050	.000	.007	.000	.000	.001	.001	.007
X1.6	Pearson Correlation	.434*	1	.720**	.558**	.396*	.464**	.416*	.508**	.587**	.572**
	Sig. (2-tailed)	.010		.000	.001	.020	.006	.014	.002	.000	.000
X1.8	Pearson Correlation	.338	.720**	1	.594**	.424*	.537**	.321	.374*	.358*	.454**
	Sig. (2-tailed)	.050	.000		.000	.012	.001	.064	.030	.038	.007
X1.	Pearson Correlation	.574**	.558**	.594**		.707**	.534**	.466**	.692**	.601**	.561**

9	Sig. (2-tailed)	.000	.001	.000		.000	.001	.005	.000	.000	.001
X1.12	Pearson Correlation	.451**	.396*	.424*	.707**	1	.711**	.517**	.514**	.547**	.729**
	Sig. (2-tailed)	.007	.020	.012	.000		.000	.002	.002	.001	.000
X1.13	Pearson Correlation	.620**	.464**	.537**	.534**	.711**	1	.651**	.522**	.511**	.670**
	Sig. (2-tailed)	.000	.006	.001	.001	.000		.000	.002	.002	.000
X1.14	Pearson Correlation	.584**	.416*	.321	.466**	.517**	.651**	1	.459**	.477**	.436*
	Sig. (2-tailed)	.000	.014	.064	.005	.002	.000		.006	.004	.010
X1.16	Pearson Correlation	.562**	.508**	.374*	.692**	.514**	.522**	.459**	1	.918**	.707**
	Sig. (2-tailed)	.001	.002	.030	.000	.002	.002	.006		.000	.000
X1.17	Pearson Correlation	.533**	.537**	.358*	.601**	.547**	.511**	.477**	.918**	1	.717**
	Sig. (2-tailed)	.001	.000	.038	.000	.001	.002	.004	.000		.000
X1.18	Pearson Correlation	.454**	.572**	.454**	.561**	.729**	.670**	.436*	.707**	.717**	1
	Sig. (2-tailed)	.007	.000	.007	.001	.000	.000	.010	.000	.000	

SIMDA Implementation						
		X2.1	X2.3	X2.4	X2.7	X2.8	X2.9
X2.1	Pearson Correlation	1	.521**	.492**	.553**	.519**	.369*

	Sig. (2-tailed)			.002	.003	.001	.002	.032
X2.3	Pearson Correlation	.521**	1	.673**	.506**	.339	.374*
	Sig. (2-tailed)	.002		.000	.002	.050	.029
X2.4	Pearson Correlation	.492**	.673**	1	.614**	.406*	.365*
	Sig. (2-tailed)	.003	.000		.000	.017	.034
X2.7	Pearson Correlation	.553**	.506**	.614**	1	.517**	.620**
	Sig. (2-tailed)	.001	.002	.000		.002	.000
X2.8	Pearson Correlation	.519**	.339	.406*	.517**	1	.562**
	Sig. (2-tailed)	.002	.050	.017	.002		.001
X2.9	Pearson Correlation	.369*	.374*	.365*	.620**	.562**	1
	Sig. (2-tailed)	.032	.029	.034	.000	.001	

HR Quality

		X3.2	X3.3	X3.4	X3.5	X3.6	X3.7
X3.2	Pearson Correlation	1	.414*	.441**	.611**	.515**	.631**
	Sig. (2-tailed)		.015	.009	.000	.002	.000
X3.3	Pearson Correlation	.414*	1	.362*	.388*	.422*	.393*
	Sig. (2-tailed)	.015		.036	.023	.013	.022
X3.4	Pearson Correlation	.441**	.362*	1	.689**	.359*	.667**
	Sig. (2-tailed)	.009	.036		.000	.037	.000
X3.5	Pearson Correlation	.611**	.388*	.689**	1	.778**	.895**
	Sig. (2-tailed)	.000	.023	.000		.000	.000
X3.6	Pearson Correlation	.515**	.422*	.359*	.778**	1	.798**
	Sig. (2-tailed)	.002	.013	.037	.000		.000
X3.7	Pearson Correlation	.631**	.393*	.667**	.895**	.798**	1
	Sig. (2-tailed)	.000	.022	.000	.000	.000	

Quality of local government financial statements

		Y.4	Y.5	Y.8
Y.4	Pearson Correlation	1	.530**	.816**
	Sig. (2-tailed)		.001	.000
Y.5	Pearson Correlation	.530**	1	.488**
	Sig. (2-tailed)	.001		.003
Y.8	Pearson Correlation	.816**	.488**	1
	Sig. (2-tailed)	.000	.003	

Internal control system

		M.1	M.2	M.3	M.4	M.5	M.6	M.7	M.10	M.11
M.1	Pearson Correlation	1	.762**	.530**	.574**	.626**	.577**	.386*	.443**	.527**

	Sig. (2-tailed)		.000	.001	.000	.000	.000	.024	.009	.001
M.2	Pearson Correlation	.762**	1	.564**	.648**	.708**	.698**	.354*	.573**	.543**
	Sig. (2-tailed)	.000		.001	.000	.000	.000	.040	.000	.001
M.3	Pearson Correlation	.530**	.564**	1	.838**	.718**	.668**	.642**	.656**	.644**
	Sig. (2-tailed)	.001	.001		.000	.000	.000	.000	.000	.000
M.4	Pearson Correlation	.574**	.648**	.838**	1	.777**	.810**	.652**	.732**	.659**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000
M.5	Pearson Correlation	.626**	.708**	.718**	.777**	1	.729**	.718**	.715**	.684**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000
M.6	Pearson Correlation	.577**	.698**	.668**	.810**	.729**	1	.709**	.734**	.569**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000
M.7	Pearson Correlation	.386*	.354*	.642**	.652**	.718**	.709**	1	.678**	.537**
	Sig. (2-tailed)	.024	.040	.000	.000	.000	.000		.000	.001
M.10	Pearson Correlation	.443**	.573**	.656**	.732**	.715**	.734**	.678**	1	.781**
	Sig. (2-tailed)	.009	.000	.000	.000	.000	.000	.000		.000
M.11	Pearson Correlation	.527**	.543**	.644**	.659**	.684**	.569**	.537**	.781**	1
	Sig. (2-tailed)	.001	.001	.000	.000	.000	.000	.001	.000	

Reliability Test Results
Table 3 Reliability test results

No.	Variable	Number of Instruments	Cronbach's Alpha	Information
1.	SAP Deployment (X1)	10	0,917	Reliabel
2.	SIMDA Implementation (X2)	6	0,849	Reliabel
3.	HR Quality (X3)	6	0,876	Reliabel
4.	LKPD Quality (Y)	3	0,824	Reliabel
5.	SPI (M)	9	0,939	Reliabel

In Table 3 can be seen the results of the processing that has been carried out using the Cronbach Alpha statistical test. The results obtained show that the value of Cronbach's Alpha Coefficient on all research variables is greater than 0.70 so that it can be concluded that for variable statements of the application of government accounting standards, SIMDA Implementation, Human Resources Quality to the Quality of local government financial statements with the internal control system as moderation is reliable.

Normality Test Results
Table 4 Normality Test Results

Equation	Asymp Sig (2 – tailed)	Information
Equation 1	0.200	Usual
Equation 2	0.200	Usual
Equation 3	0.200	Usual
Equation 4	0.200	Usual

Based on Table 4 it can be concluded that the data on all research models, both models 1, 2, 3 and 4 are normally distributed because in the study obtained significant values for the Kolmogorov smirnov sample test in models 1, 2, 3 and 4 are 0.200, these values are greater than 0.05. Thus, this research data can be used for further testing.

Table 5 Multicollinearity Test Results (After fixing)

Variable	Collinieritas Statistis		Information
	Totelarance	VIF	
Equation 2			
Internal control system Government accounting standards and internal control systems	0.899 0.899	1.113 1.113	Multicollinearity Free
Equation 3			
SIMDA Implementation Implementation of SIMDA and Internal Control System	0.940 0.940	1.063 1.063	Multicollinearity Free
Equation 4			
HR Quality Human Resources Quality and Internal Control System	0.979 0.979	1.021 1.021	Multicollinearity Free

Source: Primary data processed, 2023

The results of multicollinearity retesting can be seen in table 5 showing that equations 2, 3 and 4 are free from multicollinearity symptoms, it can be seen that the tolerance value > 0.10 and VIF < 10.

Data Heteroscedasticity Test Results

The heteroscedasticity test is used to determine whether or not there is a similarity of variance from residuals for all observations in the regression model. In this study using the glacier test by progressing the residual absolute value of the independent variable provided that if the significance level of all variables > 0.05, it can be concluded that all variables in the regression model do not occur heteroscedasticity. The results of heteroscedasticity testing can be seen in Table 6 and Appendix 4 below:

Table 6 Heteroscedasticity Test Results

Variable	Sig Value	Information
Equation 1		
Government accounting standards	0.706	Heteroscedasticity Free
SIMDA Implementation	0.722	
HR Quality	0.158	
Equation 2		
Internal control system	0.335	Heteroscedasticity Free
Government accounting standards and internal control systems	0.466	
Equation 3		
SIMDA Implementation	0.498	Heteroscedasticity Free
Implementation of SIMDA and Internal Control System	0.762	
Equation 4		
HR Quality	0.723	Heteroscedasticity Free
Human Resources Quality and Internal Control System	0.357	

Source: Primary data processed, 2023

Based on Table 6 it can be seen that all equations both in models 1, 2, 3 and 4 have a significance value of > 0.05, so it can be concluded that the 4 regression model equations in this study do not occur heteroscedasticity.

Hypothesis Test Results

Hypothesis testing is used to determine the effect between independent and dependent variables or to test the significant degree of influence of independent variables on dependent variables. This test is usually done by looking at the p-value of each variable. If the p-value > 5%, the hypothesis is rejected (Ghozali, 2011).

F Test Results

Test F tests if the independent or independent variable simultaneously has a significant or insignificant effect on the dependent or dependent variable.

Table 7 F test results

Variable	Calculate F value	Sig
Equation 1	3.245	0.039
Equation 2	4.021	0.028
Equation 3	3.766	0.035
Equation 4	3.619	0.039

Source: Primary data processed, 2023

Based on the test results of table 7 shows that the F value is calculated with a significance of < 0.05, it can be concluded that the regression equation model used in research is in a fit condition and can be continued for the next stage of testing.

Test Coefficient Of Determination (R²)

The Coefficient of Determination (R^2) is used to measure how far the model is able to explain the variation of the dependent variable.

Table 8 Results Of The Coefficient Of Determination (R²)

Variable	Adjusted R
Equation 1	0.280
Equation 2	0.211
Equation 3	0.201
Equation 4	0.194

Source: Primary data processed, 2023

Test t

The t-test is used to partially test the effect of the independent variable on the dependent variable. Where the direction of influence of the variable can be seen based on its regression coefficient, with a significance level of 0.05.

Table 9 Model 1 t Test Results

Variable	Coefficient b	T-Statistics	Sig.
Application of government accounting standards (X1)	0.276	1.418	0.168
SIMDA Implementation (X2)	-0.130	-0.622	0.540
HR Quality (X3)	0.423	2.038	0.052

Source: Primary data processed, 2023
H1 is rejected. H2 is rejected. H3 is rejected.

Table 10 Model 2 t Test Results

Variable	Coefficient b	T-Statistics	Sig.
Internal control system (M)	0.485	2.834	0.008
Government accounting standards and internal control systems (X1M)	0.140	0.820	0.419

Source: Primary data processed, 2023

Explaining the internal control system is a moderation variable that cannot strengthen the application of government accounting standards and the quality of local government financial statements so that H4 is rejected.

Table 11 Test Result T SPI Becomes Independent Variable

Variable	Coefficient b	T-Statistics	Sig.
X1	.405	2.278	.036
X2	-.619	-3.496	.003
X3	-.464	-2.223	.040
M	.563	2.669	.016

Source: Primary data processed, 2023

Describe the internal control system as an otherwise acceptable independent variable,

Tabel 12. Hasil Uji t Model 3

Variable	Coefficient b	T-Statistics	Sig.
SIMDA Implementation	0.380	2.255	0.032
Implementation of SIMDA and Internal Control System	0.348	2.067	0.047

Source: Primary data processed, 2023

Explaining the internal control system is a moderation variable that can strengthen the implementation of SIMDA and the quality of local government financial statements so that H5 is accepted.

Table 13 Model 4 t Test Results

Variable	Coefficient b	T-Statistics	Sig.
Kualitas SDM	0.279	1.686	0.102
Kualitas SDM dan Sistem pengendalian internal	0.384	2.318	0.027

Source: Primary data processed, 2023

Explaining the internal control system is a moderation variable that can strengthen the quality of human resources and the quality of local government financial statements so that H6 is accepted.

DISCUSSION

This research highlights that the implementation of government accounting standards (SAP) does not significantly improve the quality of local government financial statements. The implementation of SIMDA also has no significant effect on the quality of financial statements. The quality of human resources (HR) in finance and administration at SKPD Bengkulu Province does not significantly affect the quality of financial statements. Internal control systems have diverse roles in this context. On the one hand, this system weakens the influence of SAP on the quality of financial statements.

On the other hand, the internal control system strengthens the implementation of SIMDA on the quality of financial statements. The internal control system also strengthens the quality of human resources in the influence on the quality of financial statements. The results show the need for synergy between the proper implementation of SAP, strengthening the internal control system, and increasing the understanding and competence of financial employees to improve the quality of local government financial statements.

CONCLUSION

Government accounting standards do not significantly affect the quality of regional financial statements. To improve the quality of financial statements, additional efforts are needed such as increasing the understanding and competence of accountants, as well as strong supervision of SAP implementation. The implementation of SIMDA has no effect on the quality of regional financial statements.

The use of information technology by the government has not fully improved its effectiveness and performance. The quality of human resources does not affect the quality of regional financial statements because the competence of human resources in the financial sector in SKPD Bengkulu Province is still not supportive. The Internal Control System and government accounting standards have no effect on the quality of regional financial statements. However, the internal control system directly affects the quality of financial statements.

The Internal Control System and SIMDA Implementation affect the quality of regional financial statements, with the internal control system strengthening the implementation of SIMDA. The internal control system and the quality of human resources affect the quality of financial statements.

SUGGESTION

Internal control system variables that were moderated were tested as independent variables. For future studies, questionnaire statements need to be revised to better reflect dimensions. Need to improve the publication of the quality of local government financial statements honestly and openly.

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