



Implementation Of Government Accounting Standards And Internal Control In Improving The Quality Of Financial Reports At SMK Negeri 1 Patumbak

Sabar Jaya Mendrofa ¹, Oktarini Khamilah Siregar ², Agus Tripriyono ³

^{1,2,3} *Master of Accounting Study Program, Universitas Pembangunan Panca Budi, Indonesia*

Email: ¹ mendrofasj81@gmail.com, ² oktarinikhamilah@dosen.pancabudi.ac.id

³ agustripriyono@yahoo.com

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INTRODUCTION

Accountability and transparency in public financial management have become global concerns, particularly in the context of governance in the education sector. Accurate and timely financial reports play an important role in supporting the objectives of the Sustainable Development Goals (SDGs), especially in ensuring the provision of quality education. Failures in financial reporting can hinder the effectiveness of budget planning, resource distribution, and reduce public trust in educational institutions.

ABSTRACT

This study is motivated by the importance of accountability and transparency in public financial management, particularly in the vocational education sector. The objective of the research is to examine the implementation of Government Accounting Standards (SAP) and the Government Internal Control System (SPIP), as well as their contribution to improving the quality of financial reports at SMK Negeri 1 Patumbak. The research employs a descriptive qualitative approach using interviews, observations, and documentation. Key informants consist of the principal, vice principals, treasurer, and school operator. Data analysis follows Miles and Huberman's interactive model, including data reduction, data presentation, and conclusion drawing. The findings indicate that the application of SAP at SMK Negeri 1 Patumbak refers to Government Regulation No. 71 of 2010 through the use of an online-based financial reporting application. This enhances efficiency, transparency, and accuracy of reporting. However, limited understanding of accrual-based accounting among human resources remains a challenge. The implementation of SPIP has been carried out through function segregation, authorization, and transaction documentation, yet routine internal audits have not been conducted, resulting in less-than-optimal oversight. Overall, the application of SAP and SPIP has positively impacted the quality of the school's financial reports, as reflected in improved relevance, reliability, comparability, and transparency. Nevertheless, strengthening human resource capacity, increasing training intensity, and ensuring consistency in audit practices are required to further enhance report quality and maintain accountability within the school.

In Indonesia, concrete steps to strengthen the financial reporting system have been taken through the implementation of accrual-based Government Accounting Standards (SAP) as regulated in Government Regulation (PP) No. 71 of 2010, as well as the Government Internal Control System (SPIP) based on PP No. 60 of 2008. These two policies aim to improve the quality of financial information presented by public sector institutions, including educational units. However, their implementation in vocational high schools still faces challenges, particularly in terms of human resources and the suboptimal application of internal systems (Putra & Varina, 2021).

Vocational high schools require a more comprehensive financial management system, considering the complexity of activities funded, such as vocational training and the management of operational assistance funds. According to data from the Ministry of Education and Culture (Majalah Jendela, 2020), only around 25% of schools reported the use of BOS funds online and on time. This reflects the low level of compliance with financial reporting regulations in the education sector.

A study by Parinding et al. (2023) shows that the simultaneous implementation of government accounting standards and the government internal control system has a significant influence on improving the quality of government financial reports. On the other hand, Reza (2021) revealed that at the regional level, limited training, technical understanding, and management infrastructure are the main obstacles in preparing financial reports based on government accounting standards correctly.

Based on recent interviews with the treasurer and financial staff at SMK Negeri 1 Patumbak, it is known that the school has utilized online applications in the preparation and reporting of financial statements. The use of this technology reflects progress in efficiency and transparency. However, the implementation of audits by the audit team has not been carried out regularly, indicating weak monitoring functions. This irregularity in the audit process has the potential to undermine the effectiveness of internal control and reduce the reliability and accuracy of the financial reports produced.

Government accounting standards have been established as mandatory guidelines for government entities, including vocational high schools, to prepare financial reports in accordance with Government Regulation No. 71 of 2010. Accrual-based government accounting standards are designed to improve transparency, participation, and accountability in state financial management. However, the implementation of these standards in vocational high schools often encounters obstacles, such as a lack of understanding and competence among human resources in applying the standards (Asriadi Putra & Varina, 2021).

In addition to government accounting standards, internal control systems play an important role in ensuring the reliability of financial reports. In Indonesia, the government internal control system, regulated by Government Regulation No. 60 of 2008, must be implemented by all public sector organizations, including vocational high schools. The system consists of five main components: control environment, risk assessment, control activities, information and communication, and monitoring. However, in practice, the implementation of internal control systems in vocational high schools often focuses only on administrative and documentation aspects, without truly achieving strategic organizational goals, such as improving efficiency and accountability (Sulistiowati, 2018).

The suboptimal implementation of government accounting standards in vocational high schools is often caused by human resource limitations. Research by Asriadi Putra and Varina (2021) on the implementation of government accounting standards in local governments shows that shortcomings in the quantity and quality of budget management staff are the main obstacles. A similar condition is likely to occur in vocational high schools, where financial staff often lack adequate training to apply accrual-based accounting standards. This results in financial reports that do not fully meet the principles of transparency and accountability.

The urgency of this research is also supported by the need to improve financial governance in the vocational education sector. With the increasing demand for high-quality vocational high school graduates, good financial management is key to supporting the provision of adequate educational facilities and resources. This research is expected to provide concrete recommendations to strengthen the capacity of financial managers in vocational high schools in implementing government accounting standards and internal control systems so that the financial reports produced are more accurate and reliable.

Therefore, this study is important to fill this gap by comprehensively examining the influence of the implementation of government accounting standards and internal control systems on the quality of vocational high school financial reports. The research will be conducted directly at the vocational high school level using a descriptive qualitative approach based on primary data, thus providing an actual picture of the conditions in the field.

LITERATURE REVIEW

Agency Theory

Agency Theory was first introduced by Jensen and Meckling in 1976. Jensen stated that an agency relationship occurs when one or more individuals (principals) employ another individual (agent) to provide a service and then delegate decision-making authority to the agent. Fundamentally, Agency Theory is defined as a concept that discusses the relationship between the principal (who delegates authority) and the agent (who carries out certain tasks or activities), where both parties have different interests, thus creating potential conflicts of interest (Hendrastuti & Harahap, 2023). These conflicts may influence the agent's decisions and actions, which in turn can affect the overall performance of the organization.

The conflict of interest in agency relationships often arises from differences in goals and incentives between principals and agents, which can lead to suboptimal decision-making. To address this issue, Agency Theory also highlights the importance of designing effective incentive systems that can strengthen the relationship between managers and stakeholders, improve transparency, and minimize the risk of fraud in financial reporting (Djuniar et al., 2021).

Through this comprehensive approach, the application of Agency Theory has implications for improving the quality of financial reporting, transparency, and accountability. Its main benefit lies in creating a mutually beneficial working relationship between principals and agents, as effective monitoring systems, incentives, and internal controls can reduce opportunistic behavior that harms the organization. Thus, Agency Theory contributes not only at the conceptual level but also as a practical managerial reference for fostering responsible management practices in dealing with the dynamics of principal-agent relationships (Hoesada, 2022).

Quality of Financial Reports

The quality of financial reports can be understood as the result of an accounting process that reflects an organization's performance over a certain period. Zahmi (2019) states that high-quality financial reporting is crucial to ensure that the information presented is reliable and supports effective decision-making by stakeholders.

Objectives of Public Sector Financial Reporting

To be considered high quality, financial reports must possess specific qualitative characteristics. According to the Indonesian Institute of Accountants (IAI) in PSAK No. 1, as reinforced by Dwi Prastowo (2019:4), these characteristics include:

- a. **Relevance:** Information must be relevant to meet users' needs in the decision-making process.
- b. **Reliability:** Information must be free from misleading interpretations, material errors, and must be dependable.
- c. **Understandability:** Financial information should be easily understood by users.

- d. Comparability: Financial statements should allow users to compare an entity's financial position and performance across different periods to identify trends.

Objectives of Public Sector Financial Reporting

According to Bastian (2010:231), the objectives of public sector financial reporting are accountability, management, transparency, and decision-making. Specifically, public sector financial reports serve to:

- 1) Provide information for decision-making.
- 2) Demonstrate compliance and stewardship.
- 3) Support planning and authorization.
- 4) Ensure organizational viability.
- 5) Act as a communication tool.
- 6) Serve as a source of facts and figures.

Government Accounting Standards (SAP)

According to Mardiasmo (2018:159), Government Accounting Standards (SAP) are accounting principles used in the preparation and presentation of government financial reports, serving as guidelines to ensure transparency and accountability in public financial management.

Principles of Public Sector Accounting Standards

Mardiasmo (2018) emphasizes the role of the budget as the main instrument in public sector accounting. The budget functions as both a planning and controlling tool, as well as a medium to ensure transparency and accountability.

Mahmudi (2016) explains that the primary objective of public sector financial reporting is public accountability, where the government is obligated to explain the use of public resources in a transparent and accountable manner.

Bastian (2010) highlights the importance of performance measurement (efficiency, effectiveness, and economy) in public financial management. This principle serves as the basis for evaluating the extent to which public organizations achieve their goals.

From these expert opinions, the fundamental principles of public sector accounting, which form the foundation of SAP, can be summarized as follows:

1. Budget Principle: Emphasizes the importance of transparent and accountable budget planning and control, reflecting public priorities.
2. Accountability Principle: Requires public entities to explain the use of public resources through accurate and transparent financial reports.
3. Performance Measurement Principle: Public entities must systematically measure efficiency, effectiveness, and economy in resource utilization to assess organizational goal achievement.

Legal Basis of SAP (Government Regulation No. 71/2010)

Government Regulation No. 71 of 2010 mandates the adoption of accrual-based SAP, or for entities not yet prepared, the use of cash toward accrual-based SAP. The accrual basis recognizes revenues and expenses when transactions occur, regardless of cash flow, thereby providing a more accurate and comprehensive picture of financial performance.

This shift demonstrates that the evolution of SAP is not merely a technical change but a strategic effort to improve the quality of financial information, ensuring more relevant and reliable data for decision-making and accountability in the public sector. The Government Accounting Standards Committee (KSAP) plays a central role in developing the Statements of Government Accounting Standards (PSAP), which are integral components of SAP.

Objectives of SAP Implementation

The implementation of SAP is intended to:

1. Improve the quality of government financial reports by providing legally binding guidelines for financial reporting.
2. Provide relevant information for economic, social, and political decision-making.
3. Demonstrate accountability in the management of public resources.
4. Ensure transparency and accountability in preparing and presenting government financial reports.
5. Guarantee consistency, reliability, and objectivity of financial information.
6. Support effective and efficient decision-making by managers and stakeholders.
7. Enable public and auditor oversight through accurate and reliable information.
8. Serve as a catalyst for good governance by emphasizing responsible public fund management.

Government Internal Control System (SPIP)

The Government Internal Control System (SPIP) is a control framework designed to provide reasonable assurance of the achievement of effective and efficient operations, reliable financial reporting, safeguarding of state assets, and compliance with laws and regulations in public financial management (Mardiasmo, 2018:174).

Objectives of SPIP

In accordance with Government Regulation No. 60 of 2008, the main objective of SPIP is to provide reasonable assurance that organizational goals are achieved through effective and efficient activities, reliable financial reporting, asset protection, and compliance with applicable regulations.

Components of SPIP

SPIP consists of five interrelated components:

1. **Control Environment:** Organizational culture and values that influence the effectiveness of internal controls. Leaders and employees must uphold integrity and accountability to support good control practices.
2. **Risk Assessment:** Identifying and analyzing relevant risks that may hinder goal achievement, along with appropriate responses.
3. **Control Activities:** Policies and procedures established to mitigate risks and ensure objectives are met, including separation of duties, authorization, and documentation.
4. **Information and Communication:** Effective identification, recording, and communication of information in the right form and at the right time.
5. **Monitoring:** Ensuring internal control implementation aligns with objectives through continuous monitoring, separate evaluations, and follow-up on audit recommendations.

Objectives of Internal Control

The main objectives of internal control are to:

- a. Protect organizational assets from misuse or damage.
- b. Ensure the accuracy and reliability of accounting information.
- c. Promote efficiency and effectiveness in resource utilization.
- d. Ensure compliance with regulations, laws, and policies.
- e. Reduce fraud risk by encouraging ethical behavior and accountability.
- f. Increase transparency in financial reporting and organizational processes.

METHODS

Research Approach

A research approach is a systematic process of inquiry carried out over a period of time using scientific methods and applicable rules (Munsoor, 2021). It refers to the design created by

the researcher as a guide for conducting the study. In this research, a descriptive qualitative approach was applied. Qualitative research is a comprehensive concept that involves systematic methods of inquiry (Sale et al., 2018).

The descriptive qualitative approach was chosen because this study seeks to describe phenomena, conditions, or events as they actually occur. Descriptive research aims to solve research problems by depicting or illustrating the state of the subject or object of study based on observed facts. Therefore, this approach allows the researcher to systematically and logically reveal the actual conditions at the research site, ensuring validity and accountability of the findings related to the implementation of Government Accounting Standards and internal control at SMK Negeri 1 Patumbak.

Research Location

The research was conducted at SMK Negeri 1 Patumbak, located on Jalan Pertahanan Ujung Patumbak 1, Patumbak Subdistrict, Deli Serdang Regency, North Sumatra Province. The research period was carried out from August 2025 until completion.

Type of Data

The data used in this study are qualitative data. According to Sugiyono (2015), qualitative data are expressed in the form of words, schemes, and images. In this research, qualitative data were obtained from documentation and interviews with the school principal, vice principal, treasurer, and school operator.

RESULTS

Implementation of Government Accounting Standards (SAP) at SMK Negeri 1 Patumbak

The results of the study show that the implementation of Government Accounting Standards at SMK Negeri 1 Patumbak has referred to Government Regulation No. 71 of 2010. The school has begun utilizing an online-based application for the preparation and reporting of financial statements. This has provided several benefits, such as:

- 1) Improved efficiency in recording and reporting processes.
- 2) Increased transparency of financial information, as reports can be accessed and verified more easily.
- 3) Enhanced accuracy of data through standardized recording.

However, several obstacles were identified. The treasurer and financial staff at the school still have a limited understanding of accrual-based accounting principles, which affects the completeness and quality of the financial reports. This indicates the need for continuous training and technical guidance to strengthen the capacity of human resources in applying SAP correctly.

Implementation of the Government Internal Control System (SPIP) at SMK Negeri 1 Patumbak

The internal control system at SMK Negeri 1 Patumbak has been implemented through several practices, such as:

- 1) Segregation of duties between financial managers, operators, and treasurers.
- 2) Authorization of transactions before financial disbursements are carried out.
- 3) Documentation of financial activities, ensuring each transaction is supported by valid evidence.

Although these control mechanisms have been implemented, the study found that regular internal audits have not been conducted. The absence of consistent monitoring weakens the effectiveness of internal control, which may lead to inaccuracies in financial reporting and potential misuse of funds.

Impact of SAP and SPIP on the Quality of Financial Reports

The application of SAP and SPIP at SMK Negeri 1 Patumbak has contributed positively to improving the quality of financial reporting. Based on the qualitative characteristics of financial reports (relevance, reliability, comparability, and understandability), the school's financial reports have shown improvements in:

- 1) Relevance: Reports provide information that supports decision-making by stakeholders.
- 2) Reliability: Reports are more accurate and supported by valid documentation.
- 3) Comparability: Reports can be compared across periods due to standardized formats.
- 4) Transparency: Reports can be accessed through online applications, enhancing accountability.

Nevertheless, the study also highlights that the lack of regular audits and limited human resource competence still hinders optimal financial reporting quality. Without consistent monitoring, the risk of error and misstatement remains

DISCUSSION

The findings of this research are consistent with the study of Parinding et al. (2023), which revealed that the implementation of SAP and SPIP simultaneously has a significant impact on the improvement of government financial reporting quality. However, the condition at SMK Negeri 1 Patumbak also reflects the results of Reza (2021), who identified human resource limitations and weak internal monitoring as the main obstacles in the correct application of SAP at the regional level.

This suggests that the success of implementing SAP and SPIP at the school level not only depends on the existence of regulations and systems but also on human resource capacity, training intensity, and routine monitoring mechanisms. Strengthening these aspects is crucial for ensuring that financial reports produced by vocational high schools are truly reliable, accountable, and transparent in accordance with government standards.

CONCLUSION

Based on the results of this study on the implementation of Government Accounting Standards (SAP) and the Government Internal Control System (SPIP) at SMK Negeri 1 Patumbak, several conclusions can be drawn:

1. The implementation of Government Accounting Standards at SMK Negeri 1 Patumbak has referred to Government Regulation No. 71 of 2010 and is supported by the use of online-based financial reporting applications. This has improved the efficiency, transparency, and accuracy of financial reporting. However, the limited understanding of accrual-based accounting principles among financial staff remains a significant challenge.
2. The implementation of the Government Internal Control System has been carried out through segregation of duties, transaction authorization, and financial documentation. Nevertheless, the absence of routine internal audits has weakened the effectiveness of internal control, resulting in less-than-optimal supervision of financial activities.
3. The combined application of SAP and SPIP has contributed positively to the quality of financial reports at SMK Negeri 1 Patumbak, particularly in terms of relevance, reliability, comparability, and transparency. However, challenges related to human resource capacity and monitoring still hinder the optimal realization of accountable financial reporting.

RECOMMENDATIONS

Based on the findings, several recommendations are proposed:

1. Human Resource Capacity Building: The school should conduct continuous training and technical guidance to enhance the treasurer's and financial staff's understanding of accrual-based SAP.

2. Strengthening Internal Control: The school management needs to implement regular internal audits to ensure that financial activities are properly monitored and evaluated.
3. Consistency in Financial Reporting: Financial reports should be prepared and presented consistently in accordance with Government Accounting Standards, ensuring that transparency and accountability are maintained.
4. Collaboration with Stakeholders: The school should establish stronger collaboration with the Education Office and relevant supervisory agencies to obtain guidance, evaluation, and oversight in financial management.

By addressing these recommendations, SMK Negeri 1 Patumbak is expected to further improve the quality of its financial reporting and demonstrate higher levels of accountability and transparency in managing public resources.

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