

# Does the internal control system affect the quality of financial statements with LHP BPK as Moderation

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## Abstract

The purpose of this study was to analyze the effect of internal audit on the quality of financial statements and examination results. This study uses the qualitative data analysis method by collecting primary data through questionnaires given to 44 respondents from the Indonesian Ministry of Agriculture and descriptive data of LHP BPK-RI in 2021-2023. The results indicate that internal audit plays an important role in improving the quality of financial statements at the Indonesian Ministry of Agriculture in achieving an unqualified opinion. In conclusion, this finding is consistent with evidence showing a significant effect of internal audit on improving the quality of financial statements.

Keywords: Internal Audit; Quality of Financial Statements, Inspection Result Report (LHP BPK-RI)

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## INTRODUCTION

Quality financial reports are very important in the financial management of government organizations because they can provide accurate and transparent information about the financial condition and performance of the organization. Management of government organizations can make appropriate and strategic decisions to improve the efficiency and effectiveness of financial management in accordance with PP 71 of 2010 standards. With good accounting principles and transparent financial reporting, it is hoped that good governance will be created which will lead to sustainable development and equitable development throughout the region, (Kaawaase et al., 2021); (Furqan et al., 2020); (Salma, 2022).

According to research by Anggriawan and Yudianto (2018), the government prepares financial statements to meet the informational needs of various user groups. The primary users of government financial reports include: a) representatives, supervisory institutions, and audit agencies; b) parties that provide or participate in donations, investments, and loans; c) the government; d) the public; e) students and researchers.

The information provided by government auditors or internal auditors (APIP) does not necessarily have a lower probability of reporting material internal control weaknesses, nor a higher likelihood that audit clients will misstate their financial statements (Chan et al., 2021). Therefore, a deep understanding by auditors is required, in accordance with Government Regulation (PP) No. 60 of 2008 on the Internal Control System.

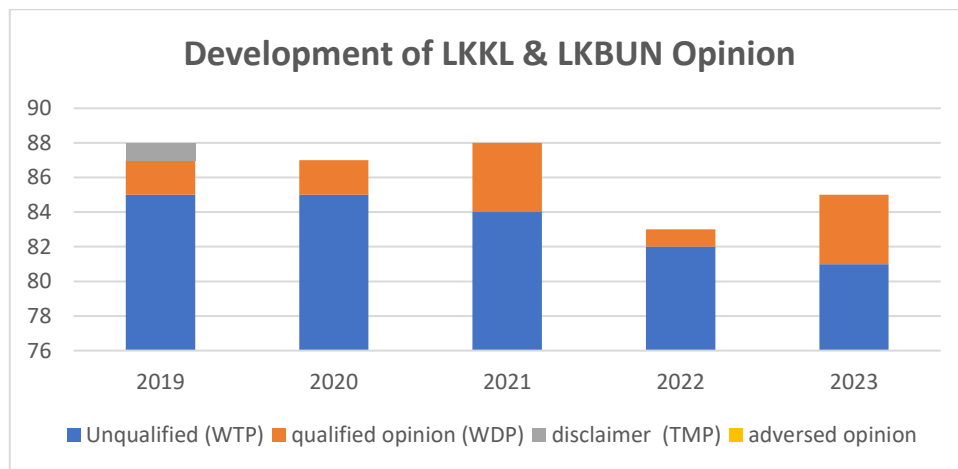
In his opinion Chalmers et al. (2019), examining the influence of internal audit quality impacts the monitoring aspect of government financial reporting systems. This is to ensure that internal audits are effectively conducted in providing high-quality financial reports, monitoring performance, and ensuring that government staff comply with applicable standards and policies (Mutoharoh & Ifada, 2023; Krismonanda et al., 2021).

The audit opinion from BPK on the financial statements prepared by the central government serves as an indicator of their quality (Nor et al., 2019). According to Law No. 15 of 2004, BPK's opinion represents a professional auditor's evaluation of the financial information's fairness. This evaluation is based on four criteria outlined in the Government Accounting Standards (PSAP): Compliance with accounting standards, completeness of information disclosures in financial

statements, adherence to laws and regulations, and the effectiveness of systems designed to prevent errors or fraud in the internal control system of an institution. (Nor et al., 2019; Puspita et al., 2023).

Kaawaase et al., (2021) in conclusion stated that management must realize that fraudulent financial reporting practices mislead users of the financial information and this has a negative impact on the survival of the institution. One indicator of poor management is the collapse of the institution they lead due to fraud or findings. Audit Report Lag is the time span required to complete the annual audit report, measured based on the number of days calculated from the submission of the LKPP to the date the LHP is published by the SAI, (Karlina et al., 2018).

In accordance with the Executive Summary of the BPK-RI examination results on the central government financial statements in 2023, the Ministry of Agriculture received a WDP (Unqualified) opinion, this shows a decrease in the quality of financial statements from the previous two years of obtaining a WTP (Unqualified) opinion, (Supreme Audit Agency, 2024). The following is a diagram of the development of BPK-RI's opinion on LKKL financial statements in 2019 - 2023.



Data Source: LKPP 2023 processed

**Diagram 1.** Development of LKKL & LKBUN Opinions

Problems that occur in the Ministry of Agriculture Overpayment of expenditure realization, fines for late completion of construction work, and there are fixed assets that are not controlled in accordance with BMN provisions. Determination of Use Status (PSP) decree (SK) determining the status of state assets owned by the Ministry of Agriculture has not been carried out PSP for the most part because 1) some saker have submitted but the procedure and decree have not been issued which is an obstacle 2) assets owned by the Ministry of Agriculture there are those that do not yet have user certificates still use the status of Borrowing fixed assets such as land and buildings, (user power of attorney) original data is not detected or lost.

With the research method, namely descriptive qualitative using primary data and data measurement is a likert scale 1-5. The results of research at the Ministry of Agriculture show that the quality of financial reports is highly dependent on SPI and has a positive influence.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Literature Review and Hypothesis Development

#### 1. Financial Statement Quality Concept

The study by Tang et al. (2016) states that the quality of financial reporting reflects the extent to which financial statements provide a true and fair view of the financial position and the underlying economic performance, in accordance with standards such as FASB, IASB, PSAK (for the private sector in Indonesia), and PSAP (for the government sector in Indonesia). The quality of financial reports can vary due to the complex interaction of many factors, making it difficult to measure, especially across different countries.

One indicator of the quality of financial accountability is the opinion of the external auditor (Supreme Audit Agency) on the presentation of government financial statements, therefore, the quality of the central government's financial statements is closely related to the opinion given, it is evident that the financial statements produced by the government still need to improve their quality to obtain a WTP opinion, (Suliyantini & Kusmuriyanto, 2017).

## **2. Factors are affect the quality of financial reports.**

### **Human Resource Competency**

The quality of human resources, particularly accountants and government financial staff, is crucial. A deep understanding of Government Accounting Standards (SAP) and other related regulations will result in more accurate financial reports. Skills in using accounting information systems are also highly important. (E. S. Sari & Abdullah, 2023).

Puspita et al. (2023) stated that by enhancing human resource competencies at the system, institutional, and individual levels, supported by the implementation of regional financial accounting systems, it is expected that regional financial managers, particularly the accounting division, can perform accounting duties and functions effectively, which will ultimately lead to good governance.

### **The Utilization of Information Technology**

The use of an integrated accounting information system will improve efficiency and accuracy in financial data processing. This system can also help produce financial reports more quickly and on time (Kaawaase et al., 2021).

### **Internal Control System**

A strong internal control system will prevent errors or irregularities in the budgeting, recording, and financial reporting processes. This includes task separation, clear authorization, and effective supervision (Chalmers et al., 2019; Suliyantini & Kusmuriyanto, 2017). According to Mutoharoh & Ifada (2023), internal control within the organizational cycle functions to anticipate potential problems and prevent obstacles to achieving organizational goals.

### **Organizational Culture**

An organizational culture that upholds integrity, accountability, and transparency will encourage the preparation of high-quality financial reports. A supportive work environment and recognition of good performance will also improve the quality of financial reports (Abbas et al., 2022).

## **3. The Role of Internal Audit:**

The primary objective of internal audit is to provide reasonable assurance about the effectiveness of the internal control system, the reliability of financial information, and compliance with laws and regulations. The main functions of government internal audit in general include 1) Evaluation of the Internal Control System, 2) Assessment of Information Reliability, 3) Compliance Evaluation, 4) Performance Evaluation, and 5) Consulting, (Fachriza & Mardijuwono, 2020).

The internal government audit process generally involves the following stages: a) Audit Planning, b) Collection of Audit Evidence, c) Evaluation of Audit Results, and d) Reporting of Audit Results.

## **4. BPK Findings**

The quality of the central government's financial statements is considered good if the opinion established by the BPK (Financial Audit Agency) on the financial statements is at the WTP (Unqualified Opinion) level, which is the highest quality stated according to BPK-RI standards, (G. I. Sari & Fadli, 2019). (Nor et al., 2019).

Role of the BPK in the external audit of the central government's financial statements includes ensuring accountability, improving the quality of financial statements, providing assurance

to the public, and supporting decision-making (Karyatni & Handajani, 2020), (Hakim & Mardijuwono, 2020). An example of BPK's findings showing discrepancies or irregularities in financial statements can be linked to the quality of internal audits.

Fixed assets do not match the inventory list, findings: BPK found that certain fixed assets recorded in the financial statements were either not physically found or did not match the data in the inventory list. implication: this indicates weak internal control over fixed assets (Rahima, Nur Fitra, Karlinda Berliana, 2024). Internal audits should periodically conduct physical verification of fixed assets and compare them with accounting records. If internal audits are effective, these discrepancies should have been detected earlier (Pamungkas et al., 2019).

Expenditures not supported by adequate documentation, findings: BPK found expenditures that were not supported by complete and valid documents, such as invoices or purchase receipts. Implication: This indicates weaknesses in the procurement and payment processes. Internal audits should evaluate the internal control system over procurement and payments, including ensuring proper authorization and verification of supporting documents (Fahlevi et al., 2023), (Ningsih, 2016).

In their research, Nor et al. (2019) found that audit opinions have a significant positive impact on the disclosure of financial statements on the websites of local governments in Indonesia.

The conclusion of Kim's (2024) research states that the study examined the impact of educational investment in Internal Control System (ICS) managers and its consequences on financial reporting, with a special emphasis on companies engaged in research and development. In other words, the research results imply that in companies with adequate and skilled ICS managers, errors in financial information and fraudulent activities by management can be effectively minimized.

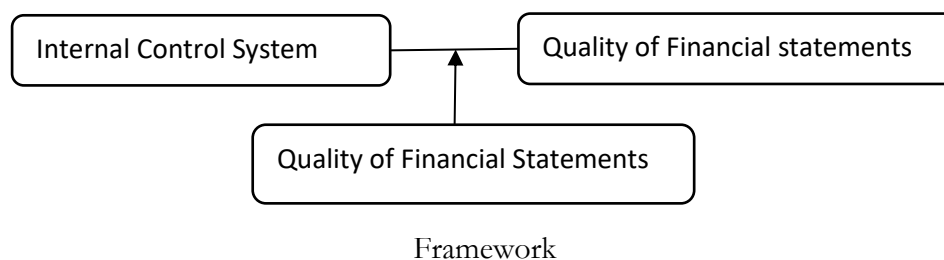
Tandirerung et al. (2023) also stated that organizational commitment, information technology, and internal control systems have a significant impact on the quality of financial statements. Conversely, the application of government accounting parameters has a positive effect on the quality of financial statements.

The research findings of S. Purnomo (2014) state that the internal control system does not have a positive effect on the quality of financial statements of the District/City Governments in Region I Bogor, West Java Province. Based on the aforementioned studies, the following conceptual framework can be developed:

## Hypothesis Framework

Ha: The internal control system has a positive influence on the quality of financial statements.

Research by (Mutoharoh & Ifada, 2023) proves that The Regional Government Financial Report functions as a means for the regional government to answer to the central government and the community, the primary stakeholders whose authority hinges on the quality of the Financial Report's display. The higher the discipline of the Internal Control System (SPI) applied, the closer the quality of the regional government's financial report approaches perfection. In line with his research findings, (Agustiawan & Rasmini, 2016) and Pangastuti, (2018) stated that the internal control system has a positive effect on the quality of financial reports, indicating that the better the internal control system, the higher the quality of the financial reports produced. Therefore, here is the framework of the hypothesis.



## METHODS

This research was conducted at the Ministry of Agriculture of the Republic of Indonesia. The data used is primary data collected directly through questionnaires in the vertical scope of 34 provinces in Indonesia. taken, namely the financial report operator who uses the SAKTI Website and the SAKTI BMN (State Property) Simak Operator which is reviewed by the inspectorate general team, the sample obtained was 44 respondents because in each province there are two operators and some have only one operator.

The data analysis method used in this research is qualitative analysis method. To achieve the research objectives, namely analyzing the effect of internal audit on the quality of financial statements, simple regression analysis is used. This technique will test the hypothesis regarding the influence between the independent variable and the dependent variable, (Lustrilanang et al., 2023).

The data analysis used in this study is based on a questionnaire containing questions regarding the internal control system and its impact on the quality of financial reports. The questionnaire measurement in this research utilizes a 5-point Likert scale. Data was collected through questionnaires distributed via Google Forms to respondents, including employees and staff in the accounting department responsible for preparing financial reports using SAKTI and BMN within the Ministry of Agriculture, Indonesia (Sumaryati et al., 2020).

## RESULT AND DISCUSSION

### Results of validation and reliability tests

The purpose of validity testing is to determine how accurately a variable measures the concept it is intended to measure.

**Table 1.** Validation and reliability tests

Variables	Indicator	Result	Description
Internal Control System (X)	X1	0.874	VALID
	X2	0.906	VALID
	X3	0.856	VALID
	X4	0.669	VALID
	X5	0.692	VALID
	X6	0.537	VALID
	X7	0.784	VALID
	X8	0.784	VALID
	X9	0.803	VALID
	X10	0.758	VALID
	X11	0.821	VALID
	X12	0.786	VALID
	X13	0.750	VALID
Financial Statement Quality (Y)	Y1	0.603	VALID
	Y2	0.807	VALID
	Y3	0.637	VALID
	Y4	0.752	VALID
	Y5	0.830	VALID
	Y6	0.838	VALID
	Y7	0.792	VALID
	Y8	0.721	VALID
	Y9	0.743	VALID
	Y10	0.792	VALID

Data source: SPSS 27 processed

Overall, the results of the validity test indicate that the instrument used in this study has met the necessary validity requirements for scientific research. All indicators for the Internal Control System variable (X) and Financial Report Quality (Y) can be used for measurement in further analysis.

The Internal Control System (X) consists of 13 items, and the test results show that all items have valid loading factor values ranging from 0.537 to 0.906. The quality of financial reports (Y) is measured using 10 indicators, and the validity test results show that all indicators are valid, with loading factor values ranging from 0.603 to 0.838.

### Reliability

The reliability standard used is a Cronbach's alpha ( $\alpha$ ) value of 0.50 for each variable to be tested using SPSS 27.

**Table 2.** Reliability

Variable	Item	Cronbach's Alpha	Reliability Standard	Description
Internal Control System	X	0.942	0.50	Reliabel
Financial Statement Quality	Y	0.906	0.50	Reliabel

Data source: SPSS 27

According to the table above, the test results of the Internal control system (X) on the quality of financial statements have a positive influence with Cronbach's alpha more than 0.50.

### Hypothesis Test Results

#### The Internal Control System Has a Positive Influence on the Quality of Financial Reports

Internal control is considered as an organizational step to reduce the chances of errors or fraudulent actions. Thus, the company feels confident in conveying various information to the public, including financial data in financial reports. In government institutions, the effectiveness and efficiency of internal control serve as an early warning system against potential budget misuse (Mutoharoh & Ifada, 2023).

#### Coefficient of Determination Test Results

According to the R-Square test, the R value of 0.684 indicates that the correlation between the Internal Control System variable and the Financial Report Quality variable shows a fairly strong relationship between the two variables, approximately 46.8%. The Adjusted R Square value of 0.455 provides a more accurate estimate of how well this model fits the data, explaining about 45.5% of the variability in Financial Report Quality, with the rest attributed to external variables.

**Table 3**

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.684 <sup>a</sup>	.468	.455	2.14238

a. Predictors: (Constant), X\_total

Source: SPSS 27

**Tabel 4.** Test Results of Simple Regression Analysis

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	35.549	1.666		21.338	.001
	X_total	.176	.029	.684	6.074	.001

a. Dependent Variable: Y\_total

Source: SPSS 27

According to the results of the simple regression data test, the formula used is as follows:

$$Y = a + bx$$

$$Y = 35.549 + 0.179x$$

The constant value is 35.549. This indicates that if the value of the Internal Control System is 0, the predicted value of the dependent variable Financial Statement Quality is 35.549. This value is significant because the p-value (Sig.) is below 0.05, specifically  $< 0.001$ , which indicates that this constant is statistically significant for this model. This means that if financial statement operators and Simak BMN (SAKTI) know how to apply the internal control system to the quality of financial statements, the operators will be able to produce accurate and correct financial statements in accordance with government accounting standards. This means there will be no findings from the BPK or errors in the Ministry of Agriculture's documents.

Based on the calculations in Table 4, the BPK Audit Findings Moderation variable strengthens the internal control system on the quality of financial reports. This is also reflected in the regression coefficient of 0.176, indicating that the moderation variable on the internal control system positively affects the quality of the Ministry of Agriculture's financial reports with the presence of BPK findings.

**Table 5**  
**Partial Test Results (t)**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	35.549	1.666		21.338	.001
	X_total	.176	.029	.684	6.074	.001

a. Dependent Variable: Y\_total

Source: SPSS 27

The results of the t-test (partial) on the regression model obtained a significant value for the financial report quality variable against the internal control system (X1) of  $0.001 < 0.05$ . Additionally, it can also be seen from the comparison between the t-count value of  $6.074 > t\text{-table } 1.680$ , which explains that the internal control system partially has a positive and significant effect on the quality of financial reports at the Ministry of Agriculture.

## Discussions

The results of this study also demonstrate the positive influence of the internal control system on the quality of financial reports. This proves that the Ministry of Agriculture has optimally implemented Good Governance in its budget execution, in line with the analysis by Abbas et al. (2022), which revealed that local governments with fewer weaknesses in internal control systems and governance produce better financial reports compared to local governments with significant weaknesses in internal control and governance.

Based on the points of inquiry raised, namely human resources, the utilization of technology, governance systems or internal control systems (SIC), organizational culture, the role of internal audits, and findings from the Audit Board of Indonesia (BPK), it is necessary to have auditors with competence and professionalism to improve financial reporting at the Ministry of Agriculture.

In the t-test, it shows a significant value of the internal control system on the quality of financial reports of 0.001, which is below 0.05, and a positive beta value of 0.684, indicating that the internal control system has a significant influence on the quality of financial reports.

## Conclusions and Recommendations

### Conclusions

The research conducted shows an interrelated relationship between the variables of the internal control system and the quality of financial reports at the Ministry of Agriculture, indicating a significant influence.

Thus, the audit plays a significant role in enhancing the reliability of financial information presented by the Ministry of Agriculture. Additionally, these findings provide a strong foundation for making the audit an effective instrument in increasing public, investor, and other stakeholders' trust in the central government. Therefore, further research in this area is expected to provide deeper insights into how audits can continuously improve the quality of financial reporting to support the growth and development of good governance in achieving high-quality financial reports.

### Recommendation

The recommendation provided for the future is to add more independent variables and increase the number of central institutions to allow for better data comparison.

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## Kuisisioner yang digunakan

Kuisisioner

**A. Sistem Pengendalian Internal**

TSK=

Tidak Sama Sekali

T =

Tidak

C =

Cukup

B =

Baik

SB =

Sangat Baik

No	Pernyataan	TSK	T	C	B	SB
	<b>Lingkungan pengendalian</b>					
1	Auditor internal memiliki standar perilaku dan etika yang memadai					
2	Kepala Auditor Internal selalu memberikan pengarahan kepada para auditor internal					
3	Struktur SPI sudah mencakup kerangka kerja perencanaan, pelaksanaan, pengendalian, dan pengawasan dalam mencapai tujuan					
	<b>Penilaian Resiko</b>					
4	SPI sudah memiliki cara atau teknik untuk mengendalikan resiko dan berjalan efektif					
5	Penerapan pengendalian dan evaluasi terus menerus memberikan dampak positif bagi seluruh komponen					
	<b>Aktivitas Pengendalian</b>					
6	Kebijakan dan prosedur dapat membantu menyakinkan bahwa tindakan yang diperlukan telah dilakukan dalam menghadapi resiko yang akan mempengaruhi pencapaian visi					
7	Pemisahan antara fungsi akuntansi, penyimpanan aset dan operasional dalam struktur audit internal berjalan efektif					
8	Pemisahan tanggung jawab antara satu auditor dengan auditor lainnya telah berjalan baik					
	<b>Informasi dan Komunikasi</b>					
9	Kebijakan dalam struktur pengendalian disampaikan detail dan jelas					
10	Tiap unit diikutsertakan dalam pengambilan keputusan menyangkut aktivitas kerja					
	<b>Pemantauan</b>					
11	Fungsi pemantauan telah berjalan dengan baik					
12	Kegiatan pemantauan dilakukan secara rutin					
13	Sistem dokumentasi yang berbentuk formal atas prosedur pemantauan telah berjalan baik					

**B. Kualitas Laporan Keuangan**

STS=	Sangat Tidak Setuju
TS =	Tidak Setuju
N =	Netral
S=	Sangat Setuju
SS =	Setuju

No	Pernyataan	STS	TS	N	S	SS
1	Laporan keuangan dibuat tiap periode					
2	Isi Laporan Keuangan sudah relevan untuk memenuhi kebutuhan pemakai dalam proses pengambilan keputusan					
3	Audit Internal mengerti tujuan pembuatan laporan keuangan bagi Satker dikementerian pertanian					
4	Laporan keuangan dibuat sederhana dan mudah dimengerti pemakaiannya					
5	Tiap informasi dalam laporan keuangan disampaikan dalam laporan keuangan					
6	Laporan keuangan disajikan sesuai dengan substansi dan realitas ekonomi, bukan hanya bentuk hukum					
7	Laporan keuangan menjadi acuan yang penting dalam pengambilan keputusan ekonomi Setker-satker kementerian pertanian maupun pemakai lainnya					
8	Laporan Keuangan tidak dimaksudkan untuk orang-orang tertentu dan bersifat netral					
9	Laporan Keuangan dibuat sesuai standar keuangan yang berlaku					
10	Laporan Keuangan Kementerian Pertanian dapat dibandingkan dengan laporan keuangan Kementerian/Badan lainnya					