



ISSN 2621- 458X

The Influence of Internal Control System on Information Quality in Regional Financial Reporting in Barru Regency

A.Aminah
ITBA Al Gazali Barru
aminah.algazali.ac.id

ABSTRACT

This study aims to determine the effect of the internal control system on the value of regional financial reporting information and to determine the value of regional financial reporting information is significant to the internal control system. This study is a quantitative study using a correlational survey method. The independent variable in this study is the internal control system, while the dependent variable is the value of regional financial reporting information. The population in this study were all employees at the BPKAD Office of Regency. Barru totaling 40 employees, while the sample was 40 employees. The results of the study showed that the results obtained by the internal control system were classified as sufficient with a percentage of 53.7% giving a positive influence on the value of regional financial reporting information in the good category seen from the t count of 3.897 which is greater than the t table value of 2.021 and p-value $0.000 < 0.05$ which means H_0 is rejected and H_1 is accepted. and the Value of Regional Financial Reporting Information is significant to the Internal Control System is classified as good seen from the correlation coefficient of 0.534 and F count = 15.183 with a p-value of $0.000 < 0.05$ which means H_0 is rejected and H_1 is accepted.

Keywords: system, control, internal, information, reporting, finance.



lisensi CC BY

A. INTRODUCTION

Government financial reporting in Indonesia is something interesting to study, considering the increasing demands for accountability of public institutions, both at the central and regional levels. Salamun (2007) stated that the increasing demands for public accountability have implications for government management (public sector) to provide better information to the public, one of which is financial reports. Financial reports are part of financial reporting. Financial reports are prepared to provide relevant information regarding the financial position and all transactions carried out by a reporting entity during a reporting period. Financial reports are primarily used to compare realization (revenue, expenditure, transfers, and financing) with the established budget, assess financial conditions, evaluate the effectiveness and efficiency of a reporting entity, and help determine its compliance with laws and regulations. Financial reporting does not only include components of financial reports, but also includes other required reports.

Local government financial reporting is a structure and process that includes all aspects related to how the provision, reporting and delivery of a government's financial information is provided and reported to achieve reporting objectives that will help achieve economic and social goals (Suwardjono, 2012:110). These aspects include the institutions involved, applicable regulations including PABU, and information delivery mechanisms. Meanwhile, financial reports are a medium for delivering information. Local government financial reports are prepared to provide relevant information regarding the financial position of a region and all transactions carried out by a reporting entity during a reporting period. Financial reports are basically assertions from government management that inform other parties, namely stakeholders, about the government's financial condition (Indriasari and Nahartyo, 2008).

1. Framework of Thought

The framework of thought in this research can be described in the following scheme:

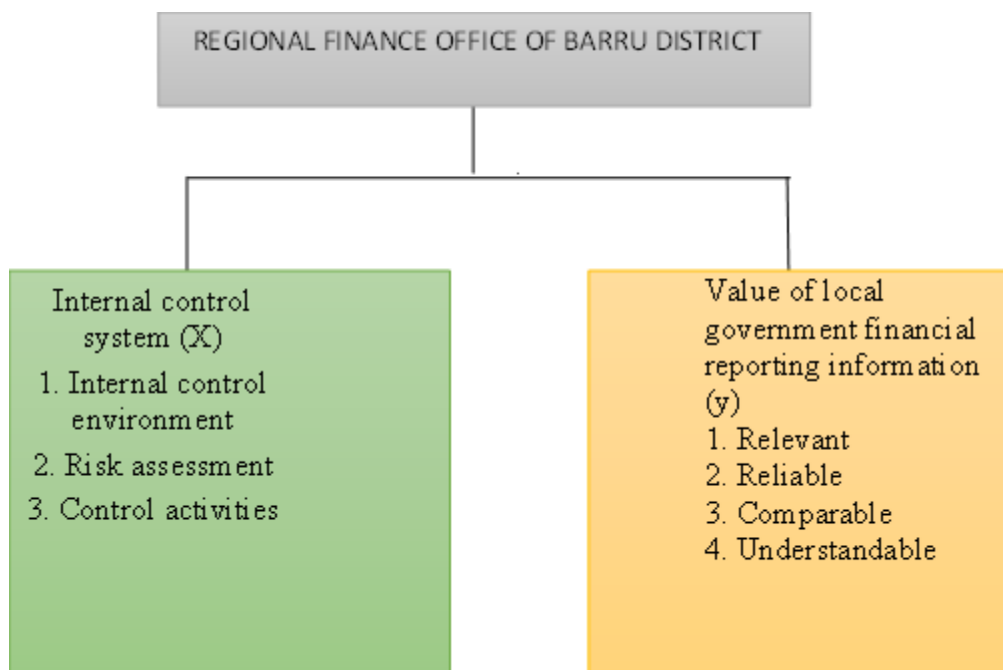


Figure 1. Framework of Thought

2. Description:

- a. Independent variables are variables that affect other variables. The independent variable in this study is internal control
- b. Dependent variables are variables that are influenced by other variables. The dependent variable in this study is the value of regional financial reporting information

3. Research hypothesis

A hypothesis is a temporary conclusion that is estimated and requires research results. In this study, the hypothesis used is:

- H_0 :Internal control does not have a positive and significant effect on regional financial reporting information.
- H_1 :Internal control has a positive and significant effect on regional financial reporting information

B. RESEARCH METHODS

The research used is quantitative research. Quantitative research is research based on the philosophy of positivism, used to research a certain population or sample, sampling techniques are generally carried out randomly, data collection uses research instruments. (Sugiyono 2012)

C. RESEARCH RESULTS

1. The Influence of Internal Control System on the Value of Regional Financial Reporting Information

After conducting the research, I got the following data;

Table 1. results of the internal control system questionnaire

Category	Interval	Frequency	Percentage (%)
Excellent	31-32	5	12,2
Good	29-30	11	26,9
Enough	27-28	22	53,7
Not enough	25-26	2	4,8
Amount		40	100

Based on the table above, it shows that out of 40 respondents, there are 5 employees whose control system is very good with a percentage of 12.2%, there are 11 employees whose Control System is good with a percentage of 26.9%, there are 22 employees whose control system is sufficient with a percentage of 53.7%, there are 2 employees whose control system is lacking with a percentage of 4.8%. This means that it can be seen that the internal control system is still included in the sufficient category.

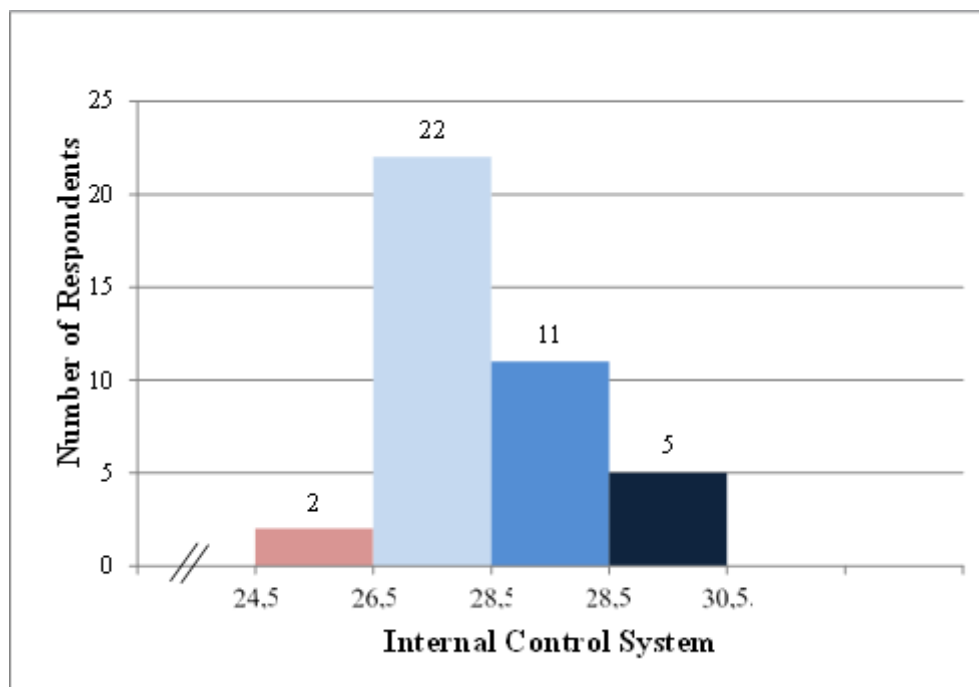


Figure 2. Histogram of internal control system

Based on the histogram above, it can be observed that the internal control system is divided into 4 categories, namely very good, good, sufficient, and lacking. There are 22 employees who have sufficient criteria, there are 11 employees who have good criteria, there are 5 employees who have very good criteria, there are 2 employees who have lacking criteria. This shows that the internal control system is included in the sufficient category. Descriptive statistical analysis of internal control system data can be done using the SPSS 25 application. The results of the SPSS 25 application calculations can be seen in the attachment. The following are the results of descriptive statistics on the internal control system variables which are described as follows:

Table 2. descriptive statistics of internal control system

Statistics	Statistical Values
Mean	28.00
Median	28.00
Modus	28
Maksimum	32
Minimum	25
Range	7
Standar Deviasi	1.536
Varians	2.359

Source: SPSS Processing Results 25, 2022

Berdasarkan tabel statistik deskriptif sistem pengendalian internal menunjukkan bahwa jumlah sampel yaitu sebanyak 40 pegawai. Mean atau rata-rata dari data Pegawai yaitu 28.00. Median data dari pegawai adalah 28.00. Modus atau nilai yang paling sering muncul dari data pegawai adalah 28. Standar deviasi data menunjukkan bahwa data pegawai berada pada angka 1.536. Varians data pegawai berada pada angka 2.359. Range atau rentang data pegawai adalah 7 dengan nilai tertinggi adalah 32, dan nilai terendah adalah 25.

Untuk mengetahui ada atau tidaknya pengaruh variable X yaitu sistem pengendalian internal terhadap variabel Y yaitu informasi pelaporan keuangan daerah dengan menggunakan analisis regresi sederhana dilakukan pengujian hipotesis. Analisis regresi sederhana dapat dilakukan dengan cara menggunakan Aplikasi SPSS 25

Hasil perhitungan analisis regresi sederhana disajikan pada tabel berikut:

Based on the descriptive statistics table of the internal control system, it shows that the number of samples is 40 employees. The mean or average of the employee data is 28.00. The median of the employee data is 28.00. The mode or value that appears most often from the employee data is 28. The standard deviation of the data shows that the employee data is at 1,536. The variance of the employee data is at 2,359. The range or range of employee data is 7 with the highest value being 32, and the lowest value being 25.

To find out whether or not there is an influence of variable X, namely the internal control system, on variable Y, namely regional financial reporting information using simple regression analysis, a hypothesis test is carried out. Simple regression analysis can be done using the SPSS 25 Application

The results of the simple regression analysis calculation are presented in the following table:

Table 3. Anova Table

<i>Model</i>	<i>Sum of Squares</i>	<i>Df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
<i>Regression</i>	88,043	1	88,043	15,183	0,000
<i>Residual</i>	220,357	38	5,799		
<i>Total</i>	308.400	39			

Source: SPSS Processing Results 25, 2022

In the Anova table, the value of $F = 15.183$ and the level of significance is $0.000 < 0.05$, meaning that the regression equation found is significant or has a positive effect and can be used to create a basis for prediction. This means that the value of regional financial reporting information can be predicted from the internal control system

Then the regression equation of the Internal Control System on the Value of Regional Financial Reporting Information can be seen in the following table

Table 4. Coefficients

<i>Model</i>	<i>Unstandardized Coefficients</i>		<i>T</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>		
<i>(Constant)</i>	5,409	7,040	0,768	0,447
Internal control	0,978	0,251	3,897	0,000

Source: SPSS Processing Results 25, 2022

Based on the coefficients table above, the linear regression equation is obtained from column B. The regression equation of Y on X is as follows:

$$Y = a + bX$$

$$Y = 5.409 + 0.978X$$

This shows that the average score of financial reporting information is estimated to change by 0.978 for each unit of change that occurs in the internal control system. The results of the analysis obtained a value of $t = 3.897$ and a p-value of $0.000 < 0.05$ or H_0 is rejected. Thus, the Internal Control System has an effect on the Value of Regional Financial Reporting Information in Barru Regency.

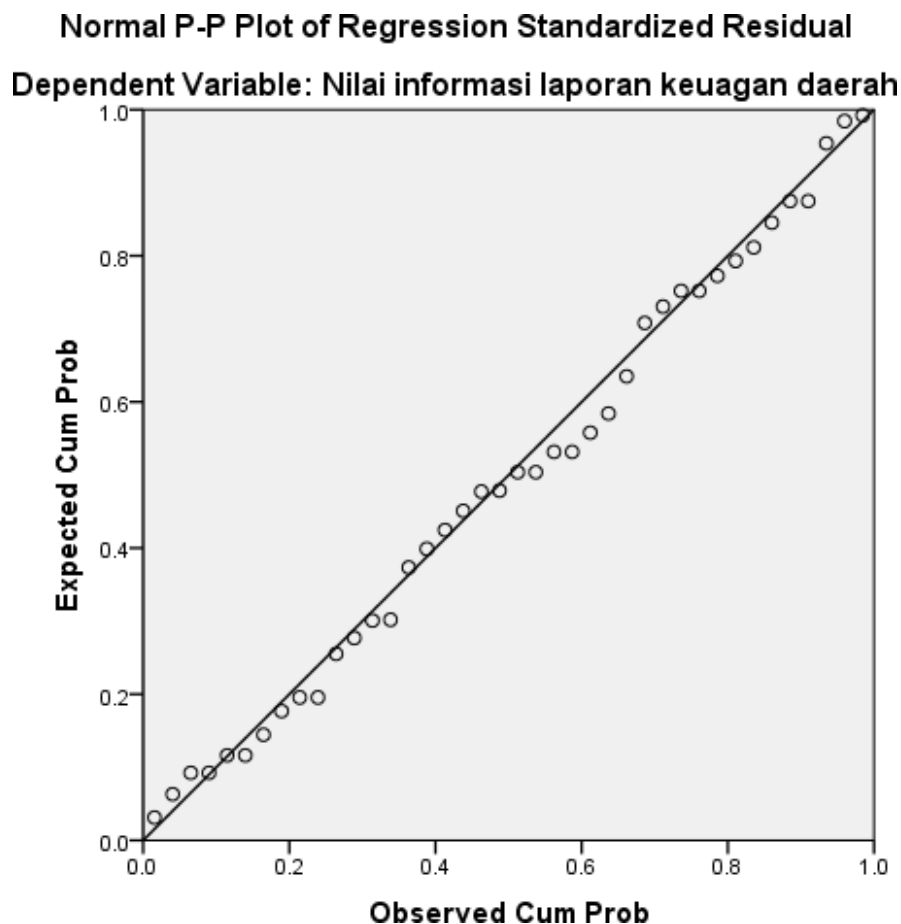


Figure 3. Simple Linear Regression Test Curve

C. DISCUSSION

1. The Influence of Internal Control System on the Value of Regional Financial Reporting Information

Based on the simple linear regression analysis, the calculated t value of 3.897 is greater than the t table value of 2.021 with a significance of 0.000. This significance value is smaller than the significance level of 0.05 or 0.000

<0.05 then H_0 is rejected so that there is a positive and significant influence between the independent variable, namely the Internal Control System on the dependent variable, namely the Value of Regional Financial Reporting Information

This is also supported by previous research by journals that are relevant to the researcher's title even though the variables used are not exactly the same, namely Armando (2013) the influence of the government's internal control system on the value of financial report information (empirical study on SKPD in Bukittinggi City)

The value of financial report information is influenced by several factors, namely the internal control system and regional financial control. The author wants to know the influence of these factors on the value of financial report information. To test this hypothesis, the author uses primary data. The data analysis technique uses path analysis with the internal control system as a variable. After the data was analyzed, it was found that all factors had a significant positive effect on the value of government financial report information. This means that if the government's internal control system and regional financial supervision are getting better, the value of information from the financial reports produced by the government will also be better.

Likewise with (Gary Hamel, 2013). Internal Control System is one way to anticipate fraud and anticipate the possibility of bad debts. This study aims to analyze the effectiveness of the internal control system for accounts receivable at PT Nusantara Surya Sakti Amurang is quite effective, this can be seen from the implementation of elements of internal control of accounts receivable that are feasible and adequate supported by good credit policies and procedures. Control activities require a separation of duties between the bookkeeping section and the cash receipts section and the internal audit function must be improved.

Coupled with the results of the study (Faiz Zamzami, 2015) from the internal control system carried out by PTN X in accordance with the provisions of the Government Internal Control System regulated in Government Regulation No. 60 of 2008. The study was conducted using the method of data archive observation, semi-structured interviews, and participation. The results of the study showed that, in general, the internal control system of PTN X has been implemented well and in accordance with the SPIP. However, improvements are needed in the aspects of procurement of goods and services, risk assessment documentation, and application development.

Based on several studies that are in line with this study, it is known that the internal control system has an influence on financial reporting information. the results of financial reporting can be said to be accurate if the internal control system is maximized. In the sense that the internal control system has an effect on financial reports.

2. The Value of Regional Financial Reporting Information is significant to the internal control system

Based on the results of the value of Regional financial reporting information that is significant to the Internal Control System for 40 respondents, it is included in the good category. With a total of 13 employees as respondents with a percentage of 31.8%. And it can also be seen from the correlation coefficient of 0.534 and F count = 15.183 with a p-value of $0.000 < 0.05$, then H_0 is rejected and H_1 is accepted. This is seen based on the assessment of employees, most of whom consider that from the relevant indicators the financial report information is in accordance with the Government Accounting Standards (SAP) so that it is considered good, and from the reliable indicator it is considered good because the financial report has produced honest information according to the transactions that occur and other financial events that should be presented. and from the indicator it can be understood that the financial report information produced can be understood clearly so that it is considered good.

This is in line with the opinion of Martini, Sari & Wardhani (2015) the internal control system is a system/procedure that exists in an organization to maintain the operational process in accordance with established policies in order to achieve the goals of the organization itself. Internal control contains organizational plans and methods used to safeguard or protect assets and produce accurate and reliable information.

D. CONCLUSION

Based on the results of the research that has been conducted, it can be concluded that:

1. The Influence of the Internal Control System on the Value of Regional Financial Reporting Information is in the sufficient category and the simple linear regression analysis has a positive influence because it is seen from the calculated t value of 3.897 which is greater than the t table value of 2.021 and the p-value of $0.000 < 0.05$ so that H_0 is rejected and H_1 is accepted.
2. 2. The Value of Regional Financial Reporting Information on the Internal Control System is in the good category so that it can be interpreted as significant because it is seen from

the correlation coefficient of 0.534 and the calculated $F = 15.183$ with a p-value of $0.000 < 0.05$

BIBLIOGRAPHY

- A.T.Salamun.2007.Prospek dan Faktor Penentu Reformasi Perpajakan. Jakarta : PT. Bina Rena
Pariwara.
- Armel,2017.”Pengaruh Kompetensi Sumber Daya Manusia,Penerapan Standar Akuntansi
Pemerintahan, Pemanfaatan Teknologi Informasi dan Sistem Pengendalian internal Terhadap
Kualitas Laporan Keuangan Pemerintah Daerah”.JOM Fekon, Vol.4 No.1(Februari)2017.
- Bastian, Indra, 2011, Sistem Akuntansi Sektor Publik,penerbit salemba Empat,Jakarta
- Desti Cahya. 2019. Pengaruh Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi
Informasi Dan Pengendalian Internal Terhadap Kualitas Laporan Keuangan Pemerintah
Daerah Dengan Standar Akuntansi Pemerintah Berbasis Akural Sebagai Variable Intervening
(Studi Empiris Pada Pemda Kota Magelang). Diss. Skripsi, Universitas Muhammadiyah
Magelang,
- Hamel, Gary. 2013.Evaluasi sistem pengendalian interen terhadap Piutang pada PT Nusantara
Surya,Sakti.universitas sam
Ratulangimanado([https://ejournal.unsart.ac.id/index.php/emba/art
icle/view/1736](https://ejournal.unsart.ac.id/index.php/emba/article/view/1736))
Barrukab.go.id 2022, Gambaran Umum Kabupaten Barru, [https://barrukab.go.id/gambaran-umum-
kabupaten-barru/](https://barrukab.go.id/gambaran-umum-kabupaten-barru/)
- Herawati,Tuti 2014. Pengaruh Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan(
Studi kasus pada pemda Cianjur). STIE Bandung Business School,Bandung.
- Imron, I. (2019). Analisa Pengaruh Kualitas Produk Terhadap Kepuasan Konsumen Menggunakan
Metode Kuantitatif Pada CV. Meubele Berkah Tangerang. Indonesian Journal on Software
Engineering (IJSE), 5(1), 19-28.
- Indrisari, Desi dan Ertambang Nahartyo . 2008.Pengaruh Kapasitas Sumber Daya Manusia .
Pemnfaatan Teknologi Informasi dan Pengendalian Intern Akuntansi Terhadap Nilai
Informasi Pelaporan Keuangan Daerah (Studi Pada Pemerintah Makalah Symposium
Nasional Akuntansi XI.23-24 Juli. Pontianak Diunduh
dari(<http://digilib.mecrubuana.ac.id/manager/fole-file>
- Muid dan Nurillah (2014). Pengaruh Kompetensi Sumber Daya Manusia Penerapan Sistem
Akuntansi Keuangan Daerah (SKAD), Pemanfaatan Teknologi Informasi Dan Sistem
Pengendalian Intern Terhadap Kualitas Laporan Keugan Pemerintah Daerah (Studi Empiris
pada SKPD Kota Depok).Volume 3 Nomor 2 Tahun 2014.V. Wiratna Sujarweni. (2020).
Metodologi Penelitian.Yogyakarta,Pustaka Baru Press.
- Nurillah (2014). Pengaruh Kompetensi Sumber Daya Manusia, Penerapan Sistem Akuntansi
Keuangan Daerah (SKAD),Pemanfaatan Teknologi Informasi Dan Sistem Pengendalian
intern Terhadap Kualitas Laporan Keuangan Pemerintah (Studi Empiris pada SKPD Kota

Depok).

- Komarasari, W. (2017). Pengaruh kapasitas sumber daya manusia, pemanfaatan teknologi informasi dan pengendalian intern akuntansi terhadap keterandalan pelaporan keuangan daerah (Pada SKPD Kabupaten Bantul Bagian Akuntansi dan Keuangan). Prodi Akuntansi UPY
- Muhidin, Sambas Ali, dan Maman Abdurahman 2017. Analisis Korelasi, Regresi, dan jalur dalam penelitian Dilengkapi dengan aplikasi program SPSS. Bandung: CV pustaka setia
- Rachmawati, R. (2016). Struktur Organisasi, Pengendalian Intern Terhadap Kualitas Sistem Informasi Akuntansi Manajemen. *Mix: Jurnal Ilmiah Manajemen*, 6(1), 155661.
- Siregar, Sofyan. 2016. Statistika Deskriptif untuk Penelitian dilengkapi perhitungan manual dan aplikasi SPSS Versi 17. Jakarta: PT Grafindo Persada.
- S Yati . 2017 .Teori Pertanggung jawaban (Stewardship Theory) <http://repo.darmajaya.ac.id/2584/6/BAB%20II.pdf> Diakses pada 14 april 2022
- Sholikah, R. N., Astuti, D. S. P., & Sunarko, M. R. (2016). Pengaruh Pengawasan Internal, Pemahaman Sistem Akuntansi Keuangan Dan Pengelolaan Keuangan Daerah Terhadap Kualitas Laporan Keuangan (Studi pada Kantor DPPKAD Kabupaten Boyolali). *Jurnal Akuntansi dan Sistem Teknologi Informasi*, 12.
- Siyoto Y.S dan S.M M.Ali Soodik 2015 DASAR METODOLOGI PENELITIAN. N.p., Literasi Media Publishing, Yogyakarta
- Sugiyono. (2013). Kuantitatif, Kualitatif, dan R&D. Alfabeta: Bandung Metode Penelitian
- Sugiyono. (2014). Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan Kombinasi (Mixed Methods). Bandung :Alfabeta.
- Sugiyono . 2017. Metode Penelitian Kuantitatif, Kualitatif dan R&D. Bandung :Alfabeta.
- Suwardjono. 2017. Teori Akuntansi Perencanaan Pelaporan Keuangan .Edisi Ketiga Yogyakarta:BPFE YOGYAKARTA
- Tim. 2019. Panduan Penulisan Proposal Dan Skripsi STIA AL Gazali Barru.
- Yusup, M. (2016). Pengaruh Sistem Informasi Pengelolaan Keuangan Daerah Terhadap Kualitas Laporan Keuangan. *Jurnal Ekonomi, Bisnis & Entrepreneurship*, 10(2).