
The Effect of Internal Audit, and Utilization of Information Technology, on the Quality of Financial Statements With Internal Control System as a Moderating Variable

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Abstract:

The purpose of this study was presented empirical evidence of internal audit and information technology impact on the quality of local government financial reports, with the government's internal control system serving as a moderating variable. Survey containing a questionnaire was used to collect data. Employees of the finance sector of the Regional Apparatus Organization of North Maluku Province comprised the study's population. Proportional random sampling was utilized as the sampling technique. The SPSS application was used to perform simple linear regression analysis and multiple linear regression (Moderate Regression Analysis). The study's findings indicated that internal audit variables and the usage of information technology had an impact on the quality of financial reports. The internal control system did not mediate the relationship between internal audit, information technology utilization, and financial report quality. Internal audit and the usage of information technology should be expanded by regional governments since they have been shown to improve the quality of regional government financial reporting.

Keywords: *Internal Audit, Utilization of Information Technology, Internal Control System, Quality of Financial Reports*

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1. Introduction

Public sector organizations in Indonesia have experienced tremendous development in recent times. This development is also experienced by the government, both central and regional (Widari & Sutrisno, 2017). According to Pebriani (2019), the era of public sector financial reform is a new phenomenon and has an impact on increasing public demands for a transparent and accountable government. The phenomenon of government financial reporting in Indonesia is often found in both the central and local governments.

BPK audit opinion for North Maluku province for the last 5 years noted that in 2017, the provincial government received an audit opinion of Reasonable with Exception (WDP). This proves that there are still weaknesses in the internal control system and also the presentation of financial statements that are still not in accordance with Government Accounting Standards (SAP). This phenomenon illustrates that there are still many cases causing a decrease in the quality of local government financial reports. There are several factors that can affect the quality of financial statements, including the application of government accounting standards, internal audit, information technology utilization, and regional financial accounting systems.

Syarifudin (2014) states that a local government financial report will be of higher quality if supported by internal audit. Abbott et al. (2016) state that the effect of internal audit competence (independence) on the quality of financial reporting is dependent on the independence (competence) of the internal auditor. Kaawaase et al. (2021) state that internal audit quality is significantly related to financial reporting quality. Adams and Zhou (2022) state that audit quality is important not only for users of the company's external financial statements but also for its internal users. Dang and Fang (2022) state that companies that have integrated audits show higher financial reporting.

Setyowati et al. (2016) and Syawalina (2020) state that Internal Audit can affect the Quality of Local Government Financial Statements. However, the results of research conducted by Agustina et al. (2016) and Septiana (2017) contradict previous research and say that the creation of quality financial reports is not influenced by Internal Audit. Ahmeti et al. (2022) state that the effectiveness of internal audit has a negative effect on the company's financial performance. Bonai and Daat (2019) The role of internal auditors has no effect on the quality of financial statements.

Chodijah and Hidayah's research (2018) states that the use of information technology actually determines the quality of local government financial reporting. However, Fazlurahman et al. (2021), Lisda et al. (2018) and Mene et al. (2018) state that the creation of quality financial reports is not influenced by adequate Information Technology. Pebriani (2019) states that Information Technology Utilization moderated by the Government Financial Accounting System can improve the Quality of Local Government Financial Statements. Jatmiko et al. (2020) state that the utilization of information technology has no

effect on the Quality of Local Government Financial Report Information.

Anto and Yusran (2023) state that the internal control system, information technology, and the role of internal auditors have a positive and significant effect on the quality of local government financial reports. Lustrilanang et al. (2020) state that a significant relationship between internal control positively affects the financial resilience of the organization. Pratama (2017), in his research, said that the Government Internal Control System is a moderating variable that strengthens the effect of the Internal Audit Role on the Quality of Local Government Financial Statements.

2. Theoretical Background

Entity Theory

Paton & Littleton, (1970); in Jati (2019) states, according to entity theory, the organization is considered as a unit or economic entity that stands alone, acts on its own behalf, and its position is separate from the owner or other parties who invest funds into the organization. The organization is considered as an economic entity or business entity that stands alone, acts on its own behalf, and its position is separate from the owner or other parties who invest funds in the organization and the economic entity becomes the center of attention or point of view of accounting. From this perspective, accounting is concerned with financial reporting as a business entity not an owner. This means that the business entity becomes a reporting entity that is responsible to the owner. So that the business entity becomes the center of accountability, which is expressed in the form of financial statements. This concept or entity theory has been applied in the financial mechanism in Indonesia.

Stewardship Theory

Sewardship theory was first proposed by Donaldson & Davis (1991). Yaqin and Jatmiko (2018) state that stewardship theory is a theory that describes a situation where managers are not motivated by individual goals but are more aimed at their main outcome goals for the benefit of the organization, so this theory has a psychological and sociological basis that has been designed where executives as stewards are motivated to act according to the wishes of the principal, besides that steward behavior will not leave the organization because the steward tries to achieve organizational goals. According to Jauhari et al. (2022) state that this theory is more related to the accountability carried out by local governments (servants) to the community in carrying out the mandate. One form of delivering government accountability is through regular and quality financial reporting in order to maintain the trust of stakeholders. LKPD is a medium of public accountability, which is useful to account for the use of resources and the implementation of policies carried

out by the government.

Quality of Financial Statements

Financial reports are basically assertions from government management that inform the financial condition of the government to stakeholders. Financial reporting helps fulfill the government's obligation to be publicly accountable. Financial reporting also helps meet the needs of users of financial statements who have limited authority, and limited ability to obtain information. Therefore, they rely on financial reports as an important source of information (Syarifudin, 2014). Financial reporting results from the financial accounting process and is a medium for communicating financial information to external parties who have an interest in the agency or organization making the report and activities (Pebriani, 2019).

Internal Audit

Internal control is a way to direct, supervise, and measure organizational resources, and plays an important role in the prevention and detection of fraud (Syawalina, 2020). Internal auditors are one of the professions that support the realization of Good Corporate Governance which at this time has developed into a major component in improving agencies effectively and efficiently. With the improvement of the process of supervision or review activities carried out by the role of internal auditors to government agencies, of course, it will improve the quality of information on local government financial reports. Internal audit is an independent activity, objective assurance and consultation designed to add value and improve organizational operations. Thus internal audit assists the organization in achieving its goals by applying a systematic and disciplined approach to evaluate and improve the effectiveness of the risk management process, the adequacy of controls and the management of the organization (Yuliani et al., 2010).

Information Technology Utilization

Technology is a system for doing something to meet human needs with the help of tools and reason (Hardware and Software) as if extending, strengthening, or making more powerful the limbs, five senses and the human brain, while information is the result of processing, manipulation, and organizing or structuring of just a group of data that has knowledge value for its users (Sutabri, 2014). IT utilization has a very important role in simplifying and accelerating the work process in preparing financial reports. Optimal and reliable financial reporting supported by good IT utilization will have an impact on reports that are easy to compile, process, store for quality data results that are accurate, relevant and timely, and easy to inform.

3. Methodology

The population in this study were finance department employees at 35 Regional Apparatus Organizations (OPD) of North Maluku Province. The sampled OPDs consisted of Departments, Agencies, Offices and Inspectorates. The sampling method used in this study was Proportionate Random Sampling. Sampling using proportionate random sampling method, because the number of population units in each stratum is not the same. By using proportionate stratified random sampling, it is expected to represent each stratum in the population. Determination of the number of samples using the Yamane formula. The data analysis model used to test and analyze the variables in this study is to use multiple linear regression and Moderate Regression Analysis (MRA) to test the research hypothesis with the help of the SPSS program.

Quality of Financial Statements

Measurement of the Financial Statement Quality variable using a Likert scale. This questionnaire was developed by Triyanto (2017) in Baharsyah (2019). The assessment indicator used is the qualitative standard of financial statements in Government Regulation Number 71 of 2010.

Internal Audit

Internal audit, is an independent, objective and consulting activity so that the organization's operations become better (Endianto, 2017). Measurement of the internal audit role variable using a Likert scale. Using a questionnaire developed by Adelia (2016) in Hartiyani (2017).

Information Technology Utilization

Utilization of Information Technology, is the utilization of computer-based information technology components, consisting of: computer hardware, computer software, data and data communication (Hartono, 2009). Measurement of Information Technology Utilization variables using a Likert scale. This questionnaire was developed by Lianda (2018) in Nurjannah (2019).

Internal control system

The internal control system, includes various management tools that aim to achieve various objectives, namely ensuring compliance with laws and regulations, ensuring the reliability of financial reports and financial data, facilitating the efficiency and effectiveness of government operations, and ensuring the safeguarding of State assets (Purnomo, 2014). This questionnaire refers to Triyanto's research (2017) in Baharsyah, (2019). The indicators assessed are based

on PP Nomor 60 Tahun 2008.

4. Empirical Findings/Result

Statistical Description

The population in this study were finance employees at the Regional Apparatus Organization (OPD) of North Maluku Province. The total population of 223 employees spread across 35 OPDs consisting of Departments, Agencies, Offices and Inspectorates, the sample size was 143 and the respondents used in the analysis were 86. The following descriptive statistics are presented to describe the character of the sample in the study and provide a description of the variables presented through the minimum value, maximum value, average value and standard deviation of each variable used in this study.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KLK	86	23	40	32.57	5.049
AI	86	26	45	36.88	6.250
PTI	86	26	45	36.81	4.995
SPI	86	29	50	40.87	6.274
M1	86	910	2250	1517.14	389.959
M2	86	870	2250	1510.45	331.465
Valid (listwise)	N 86				

Validity and Reliability Test

The validity test in this study was carried out by calculating the correlation of each question with the total score. The correlation formula used is Pearson Colerration with a significant level > 0.30 and a significant level < 0.05 . The validity test results show that all question items from the variables tested in the study are declared valid because they have a Person Corellation value $>$ from R Table and a significant level < 0.05 . The reliability test is measured by the Cronbach's Alpha (α) statistical test. If Cronbach's Alpha (α) > 0.60 then the data is said to be reliable. The reliability test results show that the Cronbach's Alpha value is above the 0.60 mark for each variable in this study, which indicates that all variables in this study are said to be reliable.

Classical Assumption Test

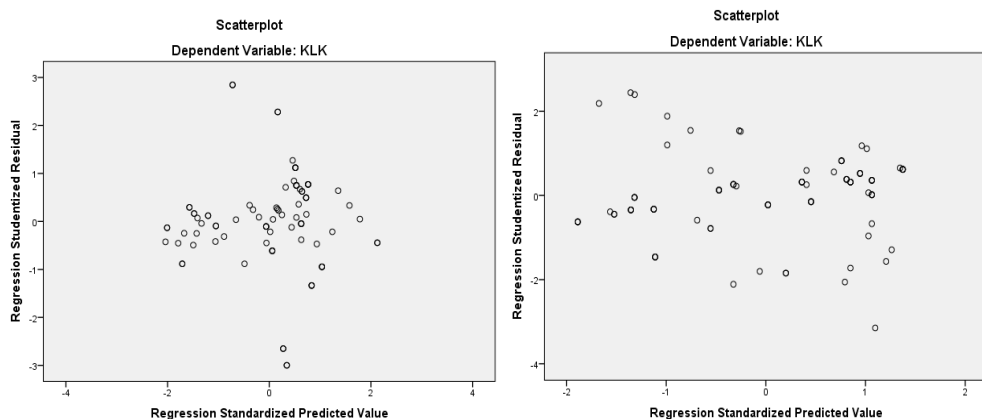
To test normality in this study, the one sample Kolmogorov-Smirnov test was used. The basis for decision making uses non-parametric statistical tests. Kolmogorov-Smirnov is if the significant value is more than 0.05, it shows a normal distribution so that regression analysis can be done. The results of the normality test in equation 3 can be seen in the following table:

Table 2. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual (persamaan 3)	Unstandardized Residual (persamaan 4)
N		86	86
Normal Parameters ^{a,b}	Mean	0,00000	0,00000
	Std. Deviation	2,91699276	2,96317836
Most Extreme Differences	Absolute	.109	.125
	Positive	.109	.114
	Negative	-.100	-.125
Test Statistic		0,109	.125
Asymp. Sig. (2-tailed)		0,113	.102

Based on the table above the results of the normality test above, it can be seen that the Kolmogorov-Smirnov value for the regression equation is significant above 0.05. this means that the regression model fulfills the assumption of normality. From the results of the normality test with statistical tests, it can be concluded that the regression models in this study are suitable for use because they fulfill the assumption of normality.

Heteroscedasticity Test Results. This test aims to see whether the variance of the residual data from one observation to another is different or fixed. If the residuals of one observation to another observation are fixed, it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is one that is homoscedasticity or that does not occur heteroscedasticity.

**Figure 1. Heteroscedasticity Test Results Equation**

Based on the Figure above, it can be seen that the data is randomly distributed and there is no Heteroscedasticity problem. A good regression model is one that is homoscedasticity or that does not occur heteroscedasticity.

Multicollinearity Test. The method used to test for multicollinearity problems in this study is to assess tolerance and VIF. With the criteria used, if the tolerance value <0.10 and the VIF value > 10 , multicollinearity occurs, and vice versa. The results of the multicollinearity test for equation 1 are shown in the following table:

Table 3. Multicollinearity Test Results Equation 3

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	AI	.123	4.924
	SPI	.128	5.309
	M1	.110	9.904

Table 4. Multicollinearity Test Results Equation 4

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	PTI	.128	5.124
	SPI	.124	4.489
	M2	.111	9.594

Based on the multicollinearity test results presented in table 4, it can be concluded that the data in this study do not experience multicollinearity problems. This can be seen from the tolerance value which is greater than the criteria used in the VIF value which is smaller than the criteria for all variables. The results show that there is no strong correlation between the independent variables.

5. Discussion

The Effect of Internal Audit on the Quality of Financial Statements

The results showed that the internal audit variable had an effect on the quality of financial statements, this means that the rise and fall of the financial statement quality variable was influenced by the rise and fall of the internal audit variable. The more often internal audits are carried out, the more it will have implications for improving the quality of financial statements. The results of this study are in line with one of the basic assumptions of stewardship theory, namely the attitude of the owner in considering risk. In accordance with the statement regarding the definition of internal audit expressed by the Institute of Internal Auditors, namely internal audit is an independent activity, objective assurance, and consultation designed to add value to the organization and improve organizational operations. The role of internal audit (inspectorate) can provide added value to improving the quality of local government financial reports in North Maluku province, because the results of this study the role of the inspectorate as the government's internal audit affects the quality of local government financial reports.

The results of this study are in line with research conducted by Setyowati et al., (2016),

Syawalina (2020) and Syarifudin (2014) which state that the role of internal audit has a significant positive effect on the quality of local government financial reports. However, the results of this study are not in accordance with research conducted by Agustina et al. (2016) and Septiana (2017).

The Effect of Information Technology Utilization on the Quality of Financial Statements

The results showed that the variable utilization of information technology had an effect on the quality of financial reports, this means that the ups and downs of the variable quality of financial reports were influenced by the ups and downs of information technology utilization. The more often information technology is utilized, it will have implications for improving the quality of financial reports. This proves that the North Maluku provincial government has maximized and made the best use of information technology in achieving quality financial reports.

The results of this study support the entity theory which states that the government as an entity is required to provide relevant, reliable and timely reporting. Utilization of information technology is a technology used to process data, including: processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information. The information needed will be relevant, accurate and timely which will later be used for strategic personal, business and government purposes for decision making (Setiawan, 2019). The North Maluku provincial government has maximally utilized the available information technology, by implementing a computerized accounting system, it is hoped that it can improve the quality of local government financial reports in the future. This research is in line with Mene et al., (2018), Lisda et al., (2018) and Chodijah & Hidayah, (2018) who put forward the same research results, namely the use of information technology has a significant positive effect on the quality of local government financial reports. However, these results are not in line with research conducted by Fazlurahman et al., (2021) and Setyowati et al., (2016) which say that the use of information technology has no effect on the quality of local government financial reports.

The Effect of the Internal Control System on the Relationship Between Internal Audit and the Quality of Financial Statements

The results of this study indicate that the internal control system is unable to moderate the relationship between the role of internal audit and the quality of LKPD. This result contradicts one of the basic assumptions of stewardship theory, namely the attitude of the owner or government in considering risk. According to Pebriani (2019), to assess the accuracy of implementing organizational policies and take corrective action if there are deviations, the role of supervisors / internal audits is needed so that the organization can achieve its goals efficiently and effectively, especially those related to LKPD. The role of internal audit is of course to monitor and evaluate the procedures, policies and financial reports that have been produced by an agency, so that financial management runs in accordance with applicable regulations. However, the results of this study state different facts, namely internal control cannot moderate the effect of the role of internal audit on the

quality of LKPD. The results of using moderation variables that show no effect also provide a conclusion that the internal control system is less effective in the government (OPD in North Maluku Province).

The results of this study are in line with Pebriani (2019) by stating that the government's internal control system does not moderate the effect of the role of internal audit on the quality of LKPD. However, this research is not in line with Pratama (2017) which states that the internal control system is a variable that can moderate the relationship between the role of internal audit and the quality of local government financial reports.

The Effect of the Internal Control System on the Relationship Between Utilization of Information Technology and the Quality of Financial Statements

The results of this study indicate that the internal control system does not moderate the relationship between the utilization of information technology and the quality of financial statements. this happens because the use of information technology itself, in addition to pursuing effectiveness and time efficiency in the process of making financial reports, technology is also part of the internal control system. So, whether or not there is a government internal control system, information technology will still help in realizing quality financial reports. Setiawan (2019) states that the use of information technology is a technology used to process data, including: processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information. The information needed will be relevant, accurate and timely which will later be used for strategic personal, business and government purposes for decision making.

The results of this study are supported by Fauziyah (2019) which states that the government internal control system cannot moderate the relationship between information technology utilization and the quality of local government financial reports. These results are not in line with research conducted by Pebriani (2019) which states that the government internal control system can moderate the effect of information technology utilization on the quality of local government financial reports.

6. Conclusions

The results showed that the internal audit variable had an effect on the quality of financial statements, this means that the ups and downs of the financial statement quality variable were influenced by the ups and downs of the internal audit variable. The information technology utilization variable affects the quality of financial reports, this means that the ups and downs of the financial report quality variable are influenced by the ups and downs of information technology utilization. The internal control system variable is unable to moderate the relationship between the role of internal audit and the quality of local government financial reports. The internal control system variable does not moderate the relationship between the utilization of information technology and the quality of financial statements.

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