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Effect of SAKTI Implementation and IKPA on Financial Report Quality with Internal Control as an Intervening Variable

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Abstract

This study aims to examine the influence of the implementation of the Agency-Level Financial Application System (SAKTI) and Budget Implementation Performance Indicators (IKPA) on the quality of financial reports, with internal control systems as an intervening variable. The research was conducted at the Directorate General of Strengthening Competitiveness of Marine and Fisheries Products, Ministry of Marine Affairs and Fisheries of Indonesia. The research method used is quantitative with a survey approach. Data were obtained from questionnaires distributed to 80 respondents and analyzed using multiple linear regression. The results of the study indicate that the implementation of SAKTI and IKPA significantly affects the quality of financial reports. Additionally, internal control systems were proven to mediate the relationship between the implementation of SAKTI and IKPA with the quality of financial reports. These findings emphasize the importance of implementing integrated information technology and budget performance indicators, as well as effective internal control systems to enhance transparency and accountability in government financial management. This study is expected to provide practical contributions to improving financial systems in government agencies and serve as an academic reference in the development of studies related to public sector accounting.

1. Introduction

The government, as an organization engaged in public service or administration, must ensure transparency and public accountability (Sari & Nurlaila, 2022). Public accountability is not merely an obligation for the government as the entrusted party to provide accountability reports, but it also includes presenting, reporting, and disclosing all activities and actions that must be accounted for to the trustor, who has the right and authority to demand accountability (Mardiasmo, 2018).

The scope of accountability in governance must be understood by all government agencies or organizations, both at the central and regional levels. The requested accountability covers both the successes and failures in implementing institutional missions (Herman, 2020). Firmansyah et al. (2022) stated that high-quality financial reports provide information that serves as a basis for decision-making. On the other hand, low-quality financial reports can lead to a decline in public trust in financial management by government institutions. As public representatives in running the government, government institutions must manage finances in an accountable and transparent manner. Poor financial report quality can create negative perceptions or suspicions of irregularities in financial management by government institutions.

In fact, the public expects high-quality financial reports to evaluate the financial management performance of government institutions. Good financial management demonstrates that government institutions can align their interests with those of society. Conversely, low-quality financial reports result in unreliable information for decision-making. Several factors can influence the quality of financial reports, including the Accounting Information System and Budget Performance Implementation Indicators (IKPA) (Indrayani & Widiastuti, 2020; Amini et al., 2023; Askikarno,

2019). In accordance with the 2022 budget regulations set by the Directorate General of Treasury of the Ministry of Finance, all central government agencies and APBN budget users are required to implement the Agency-Level Financial Application System (SAKTI) in full operation.

SAKTI, which is an integral part of the State Budget Treasury System (SPAN), reflects the concept of an Integrated Financial Management Information System (IFMIS) on the budget utilization side (Amini et al., 2023). In addition to the Accounting Information System (SAKTI) and Budget Performance Implementation Indicators (IKPA), another factor affecting financial report quality is the internal control system. According to Askikarno (2019), the implementation of an internal control system requires commitment and active involvement from leaders at all levels of the organization, as leadership plays a crucial role in improving governance performance. Leadership exists at all levels of an organization and has both systemic and institutional characteristics.

Systemic leadership involves multiple individuals working within a structured system and positioned at various levels in the organizational hierarchy. Meanwhile, institutional leadership involves many individuals holding leadership positions, each with a specific role within the institution.

2. Literature review

An information system that can collect, document, store, and process data to produce information for decision-makers is called an accounting information system (Romney & Steinbart, 2018). Internal controls, security measures, data, software devices, information technology infrastructure, procedures, instructions, and individuals are all included in this system. According to Turner, Weickgenannt, and Copeland (2017), an accounting information system encompasses processes, procedures, and systems that capture accounting data from business processes, record accounting data into appropriate records, process accounting data in detail by classifying, summarizing, and consolidating it, and report summarized accounting data to internal and external users.

Patel (2015) states that an accounting information system is a subsystem of an organization's information system responsible for collecting information from various entity subsystems and transmitting it to the organization's information processing subsystem. The purpose of an accounting information system is to collect, process, analyze, and communicate financial information to internal and external parties, including management, owners, investors, creditors, bankers, and tax authorities.

System Application for Agency-Level Finance (SAKTI)

SAKTI is a system designed to support the integrated management of state finances, covering the processes of planning, budgeting, implementation, and accountability for the internal budget of a government agency. As stated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 171/PMK.05/2021 regarding the implementation of the SAKTI system, SAKTI represents an integration of data within the state financial information system. One of its primary objectives is to achieve good governance.

According to Suparman et al. (2021), the advantages of the SAKTI system include:

a. centralized database
b. High security measures
c. Compatibility with multiple computer systems
d. User-friendly interface
e. Consistent performance

In the use of SAKTI, there are two main roles: administrators and operations personnel, which include operators, validators, and approvers. Based on Article 10 of the Republic of Indonesia Financial Regulation Number 171/PMK.05/2021, each role has specific authorities as follows:

- **Operator**: Responsible for recording data in SAKTI.
- **Validator**: Conducts prior research and validation of data recorded by the operator.
- **Approver**: Reviews and approves the recorded data after validation.

Budget Performance

According to PMK RI Number 195/PMK.05/2018 regarding the monitoring and evaluation of budget implementation for ministries and institutions, Budget Performance Implementation Indicators (IKPA) are indicators established by the Ministry of Finance to measure the quality of budget execution by state ministries/institutions.

These indicators assess conformity to planning, budget implementation effectiveness, efficiency, and compliance with regulations. IKPA serves as a performance evaluation tool for budget execution, based on monitoring and evaluation results from the Ministry of Finance. Additionally, the Minister or Head of the Institution uses IKPA as a measure of budget implementation performance within their respective work units. This performance assessment provides a comparative measure of budget implementation quality across state ministries and institutions.

Financial Report Quality

The quality of financial reports depends on an efficient accounting system and the expertise of accounting personnel. To ensure the effective implementation of government accounting standards and produce high-quality financial reports, competent accounting staff play a crucial role (Mulyadi, 2015). The quality of financial reports is determined by the relevance of the information presented and how the organization compiles its financial reports following conceptual frameworks, basic principles, and accounting objectives. Organizational health can also serve as an indicator of financial report quality.

A financial report free from discrepancies indicates a well-managed and healthy organization. Users rely on financial reports as a key instrument for evaluating or ensuring an organization's quality.

A well-implemented system is essential for every organization to oversee its operations. Organizations can mitigate fraud by implementing an effective system. An internal control system is one of the most effective methods for an organization to ensure operational integrity. According to Mulyadi (2017), an internal control system consists of a series of methods, measures, and coordinated organizational structures designed to protect organizational assets, verify the accuracy and reliability of accounting data, improve efficiency, and ensure compliance with management policies. Jason Scott (2014) defines an internal control system as a process implemented to ensure that control objectives are achieved effectively.

3. Method Study

Place and Time of Research

Study This held in Jakarta, Indonesia, with focus on civil servants working in the environment Directorate General Strengthening Competitiveness Product Marine Affairs and Fisheries , Ministry of Marine Affairs and Fisheries of the Republic of Indonesia. Duration study covers period three month, started from stage submission research, data collection, to analysis and writing report. Research in progress from June to October 2024.

Population , Sample and Sampling Method

In study this , is used probability sampling technique with simple random sampling method. Sugiyono (2014) defines simple random sampling as technique taking sample from population that is done in a way random without pay attention to existing strata in population . Therefore that, research This use simple random sampling technique with amount population as many as 400 people from Directorate General Strengthening Competitiveness Product Maritime Affairs and Fisheries, Ministry of Maritime Affairs and

Fisheries of the Republic of Indonesia. According to The Greatest Showman (2014)

With amount population as much as 400 people, then obtained sample study This as many as 80 respondents .

Method Data collection

Data collection conducted in the research This use method survey (survey method), namely with method spread questionnaire to Respondent For answered in accordance with self respondents. The answers obtained researcher from questionnaire the will determined its value use Likert scale .

Method Analysis and Testing

Methods used in study This designed For ensure valid and reliable data as well as produce proper analysis related influence variable independent to variable dependent , good in a way direct and also simultaneous. Combination of validity , reliability, assumption tests classical, and linear regression supports results accurate and reliable research reliable.

Method Data Analysis and Testing Hypothesis use approach following:

Validity and Reliability Test :

Validity : Instrument study declared valid if all items have correlation (r) ≥ 0.25. Items that are not fulfil criteria This will deleted . Analysis done with Pearson Product Moment through SPSS, using table correlation with sig. parameter (2-tailed).

Reliability: Instrument stated reliable if Cronbach's Alpha ≥ 0.70, with classification reliability start from low (<0.50) to perfect (>0.90).

Assumption Test Classic :

Normality Test: Data is considered normally distributed if probability > 0.05.

Heteroscedasticity Test: No There is heteroscedasticity If significance > 0.05.

Multicollinearity Test: No there is multicollinearity If mark tolerance > 0.10 and VIF < 10.

Multiple Linear Regression Test :

R Test (Coefficient) Determination): The model is considered strong If The R^2 value is close to 1, indicating connection close between variable independent and dependent. F Test: Determining influence simultaneous variable independent to variable dependent . Hypothesis alternative (Ha) accepted If mark significant < 0.05. T-Test: Assessing the influence of each variable independent to variable dependent . Variable considered influential significant If mark significant ≤ 0.05.

Relevance Method Analysis :

Method This in a way systematic evaluate validity , reliability, and assumptions classic For ensure data and model quality. Testing hypothesis use linear regression gives outlook about connection between variable , good in a way simultaneously (F Test) and individually (T Test).

4. Results and Discussion

4.1. Analysis Regression Multiple

R Test

Coefficient determination used For measuring regression model in to explain relatedness between variable dependent with variable its independence (Ghozali, 2013). Table 4.10 shows coefficient test results determination in research This.

Table 1 Coefficient Test Results Determination

Model Summary [b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.101 [a]	.610	.651	.40147	

Table 1 shows coefficient determination of 0.651, which shows that variable independent to describe 65.1 % of the information needed For predict variable dependent. While the rest 34.9 % is explained by variables that are not including to in variable independent in study This.

Test Hypothesis (T- Test)

Table 2 T-test

Coefficients [a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,748	.523		5.250	.000
	X1	.038	.113	.049	.335	.007
	X2	.037	.135	.040	.277	.008
	Z	.022	.121	.045	.421	.000
a. Dependent Variable: Y						

T test is used For know how much Far influence variable independent used in study in a way individual in to explain variable dependent in a way separate (Ghozali , 2012). The basis used in the t-test is as following:

1. If the value significance > 0.05, then variable independent No own influence significant to variable dependent.
2. If the value significance < 0.05, then variable independent influential significant to variable dependent.

Quality Report Finance (Y) = 2.748 + 0.038 X_1 + 0.037 X_2 + ε

Based on the hypothesis test in table 4.11, it was obtained mark t_{count} is of -0.335 and the coefficient regression (β) 0.038 with probability (p) = 0, 007 . Analysis results show that mark probability (p) < 0.05, then can concluded that System Application Institutional Level Finance (X1) has an effect to Quality Report Finance (Y), so that **Hypothesis 1 is supported**. This show that System Application Institutional Level Finance (X1) has an effect to Quality Report The Finance (Y).

Based on the hypothesis test in Table 2, it was obtained mark t_{count} of 0.277 and the coefficient regression (β) 0.037 with probability (p) = 0, 008 . Analysis results show that mark probability (p) < 0.05, so concluded that Implementation Performance Indicators Budget (X2) has an effect in a way significant to level Quality Report Finance (Y), so that

Hypothesis 2 is supported.

Simultaneous Test (F Test)

Based on the hypothesis test in Table 2, it was obtained mark t_{count} of 0.421 and the coefficient regression (β) 0.022 with probability (p) = 0, 000 . Analysis results show that mark probability (p) < 0.05, so concluded that Indicator System Internal Control (Z) has an effect in a way significant to level Quality Report Finance (Y), so that **Hypothesis 3 is supported**.

Table 3 F Test

ANOVA [a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.077	3	.026	6.160	.000 [b]
	Residual	7.414	46	.161		
	Total	7,491	49			

a. Dependent Variable: Y
b. Predictors: (Constant), X1, X2

F test is performed For know whether all variable independent entered in the model has influence in a way together to variable dependent (Ghozali , 2012). Table 4.12 shows testing in a way simultaneous , obtained mark F $_{count}$ of 6,160 with probability (p) = 0.000. Based on F test provisions where mark probability (p) < 0.05, then can it is said that System model Application Agency Level Finance (X1) and Implementation Performance Indicators Budget (X2) in simultaneous own significant influence to Quality Report Finance (Y) .

Table 4 Moderation Test

ANOVA [a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.197	4	.049	.304	.005 [b]
	Residual	7.294	45	.162		
	Total	7,491	49			

a. Dependent Variable: Y
b. Predictors: (Constant), X2Z, X1, X2, X1Z

In the implementation of the F test, testing was also carried out moderation influence from System Application Agency Level Finance (X1) and Implementation Performance Indicators Budget (X2) against Quality Report Finance (Y) through System Internal Control (Z). From Table 4, it is known that mark F $_{count}$ of 0.304 with probability (p) = 0.005. Based on F test provisions where mark probability (p) < 0.05, then can it is said that System Application Agency Level Finance and Implementation Performance Indicators Budget own significant influence to Quality Report Finance through System Internal Control. Thus, **hypothesis 3 is supported.**

5. Closing

Based on results analysis and discussion conducted in research , then obtained a number of conclusion as following:

1. Variables System Application Institutional Level Finance (X1) has an effect in a way significant to level Quality Report Finance (Y). This is can seen from mark count is of -0.335 and the coefficient regression (β) 0.038 with probability (p) = 0.007.
2. Variables Implementation Performance Indicators Budget (X2) has an effect in a way significant to Quality Report Finance (Y). This is can seen from mark count of 0.277 and the coefficient regression (β) 0.037 with probability (p) = 0.008.
3. Variables System Internal Control (Z) has an effect in a way significant to Quality Report Finance (Y). This is can seen from mark

count of 0.421 and the coefficient regression (β) 0.022 with probability (p) = 0.000.

4. Variables System Application Agency Level Finance (X1) and Implementation Performance Indicators Budget (X2) has an effect in a way significant to level Quality Report Finance (Y) when moderated by variables System Internal Control (Z). This is can seen from mark Fcount of 0.304 with probability (p) = 0.005.

5.2 Suggestions

Based on results research obtained , then writer provide the following suggestions : Researcher recommend study furthermore expand variables studied so that diversity study can improved remember results research that shows influence significant between variable .

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