The Effect of Implementing Internal Control System, Accounting Standards Implementation, Management Commitment to Quality Financial Report

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Abstract: Government good quality financial report becomes an important indicator in assessing the financial performance of the entity. This research was quantitative-qualitative study used primary data sourced from the questionnaire. Data was processed using multiple linear regression. The results showed that there was a positive and significant influence on the implementation of internal control systems, the implementation of accounting standards and management commitments to the quality of financial statements. The quality of financial statements showed quite good quality. The quality of finance was not maximally caused by human resource factors, change-changing rules, intimely budgets, lack of coordination between parts and leadership commitments that are not very good.

1 INTRODUCTION

Financial management in Indonesia, especially within the scope of the public sector, has undergone a lot of changes or improvements along with the spirit of government's financial management reform. Thus, financial statements must be prepared in accordance with the provisions applicable in order to produce quality financial statements, because bad financial statements can pose negative implications such as community confidence to fund managers public (government) decreases, financial reporting is unpredictable which results in increasing investment risk so that investors will be afraid to invest, donors will reduce or discontinue their assistance, the quality of the decision becomes bad, financial statements may not reflect the actual performance (Mardiasmo, 2009).

One of the indicators that can show quality financial statements is shown in the opinion of the auditor acquired by the entity (Mahmudi, 2016). The less material findings of inspection results then the entity will get a good opinion, because the quality financial report should be free of material, accurate and accountable (Mutiana, Diantimala, & Zuraida, 2017). A good opinion suggests that compiled financial statements have fulfilled qualitative characteristics consisting of relevant, reliable, comparable and understandable. These charisma qualities can be achieved if the financial statements are structured according to applicable standards and the entity implements adequate internal control. A quality financial statement will be one of the successful performance indicators of the financial management of the Grant Fund. Thus, the top management commitment is needed to encourage, direct, influence its staff toward the achievement of various objectives of the entity including the control program (Pasaribu, 2009).

2 LITERATURE REVIEW

The explanation of the agency theory is related to a contractual relationship between the principal and the contracting agent to perform services for principal interests including the delegation of power in decision making (Jensen & Meckling, 1976). If it is associated with a theory of agency in which entity management acts as an agent having a contract on the principal to conduct activities or represent the interests of the principal for their benefit through the delegation of some authorizing decisions to agents, of course reporting is an important information for the principal to protect the authority that has been given, and for

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the entity is a tool to account for the authority received.

The agency's problems are due to the contractual relationship between the *principla* and *agent*. The problem in the relationship between the *principla* and *agent* occurs because there is an information asymmetry where the principal will trust the information presented in the financial statements of the agent after being examined independently. The management's commitment to follow up on the audit results will result in improvements in the preparation of good financial statements. Management's commitment based on the thought of financial performance in the form of quality financial statements rests on this theory, the management of the company is done by adherence to the prevailing rules and regulations (Rachmad, 2011). Financial statements are information that is a form of an agent's responsibility for the trust given *principla*. Benardi, Sutrisno, & Assih (2009) mentioned that in agency relations, the agent is obliged to provide periodic reports on its performance to the *principal*, and further the principal will assess the performance of the agent based on the financial statements delivered.

The three pillars supporting the theory of new institutions consist of regulative, normative and cultural-cognitive (Scoot, 2008). This theory describes three important mechanisms related to the existence of institutions that are incorporated into the environment, which compel (coersive), the process to mimic the actions (mimetic), and the existing norms (normative) of the environment to provide space for In determining the policies and supporting ways to achieve the quality of institutional performance. The implementation of accounting standards and implementation of internal control is a regulative pillar aspect in the form of mandatory rules and the terms of the coercion that must be implemented by the entity. While the management commitment in the effort to repair and evaluate is carried out as a follow-up of the test results conducted by independent parties is an aspect of the normative pillar. Management compliance, hopes on improving the quality of financial statements, compliance and moral burden resulting from the audit findings are a normative pillar aspect. Pillar cultural-cognitif is interpreted how the action performed by the top management will be imitated (mimetic) by the staff. The actions taken by the top management became an example of the persistence of its ranks. An example of the submistibility of the staff, cultural-cognitif is ultimately a management action that supports and gives space to the implementation of accounting standards and implementation of internal control systems. It should be recognized that as good as any standard or system in the end will not go well if there is no support from the top management, because the managerial factor is one of the determinants of the quality of financial statements (Purwati, 2016). The implementation of integrity, conducive and disciplined leadership by the top management being role model and exemptured by staff will be a working culture in the entity. This culture will certainly support the effectiveness of the implementation of accounting standards and the implementation of internal control systems to produce quality financial reports. Thus the framework of the research concept can be described as follows:

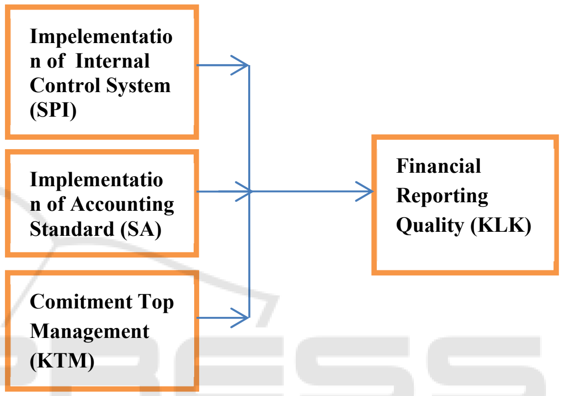

Figure 1: Conceptual framework

2.1 The Effect of Implementing Internal Control System on the Quality of Financial Statements

Referring to the results of the examination found several causes that are the reason the Government's financial statements are not yet reliable and qualified one of them is due to weak internal control, whereas the results acknowledge that the implementation of Internal controls play an important role in preventing and detecting cheating on the entities (Young et al., 2018). Some research results related to the implementation of Internal control system (SPIP) and quality of financial report are still found differences in results, where there is no influence of internal control system to the quality of financial report (Muda et al., 2018). The results showed that the implementation of the influential SPIP was discovered by Julita & Susilatri (2018); Mutiana, Diantimala, & Zuraida (2017); Yunita, Tanjung, & Anggraini (2015); & Rahmatika, (2014); Upabayu, & Putra (2014); Syarifudin, Surasni, & Inapty (2016); (S, Taufik, & Hariyani, 2015). The findings show that the better the implementation of internal controls will be the better quality of the resulting financial statements. Significant pegaruh from the application of SPIP to the quality of financial statements found by Onyulo (2017); Erviana (2017); Kesuma, Anwar, & Darmansyah (2017); Mailoor, Sondakh, & Gamaliel (2017); Purwati (2016); Susilawati & Riana (2014). Thus the hypothesis of this research is:

H1: Implementation of internal control system affects positively and significantly to the quality of financial statements

2.2 The Influence of Implementation Accounting Standards on the Quality of Financial Statements

The implementation of accounting standards is a standard that binds entities to implement them in the process of drafting financial statements. The implementation of accounting standards is binding and mandatory. Referring to the findings of the auditor which causes the quality of financial statements not yet adequate is the occurrence of inconsistency in the implementation of accounting standards (SA). The results of previous research found differences in results explaining the effect of implementing accounting standards on the quality of financial statements. Julita & Susilatri (2018) found that the implementation of accounting standards has no effect on the quality of financial statements. Wisdom, Damilola, Inemesit, & Opeyemi (2017), Sako & Lantowa (2018) found a positive relationship between the implementation of IPSAs-based standards with the quality of financial statements. Abang'a (2017); Onyulo (2017); Ijeoma & Oghoghomeh (2014); Yusniar et al. (2016); Rahman, Hardi, & Diyanto (2015); Nelia K (2015); Upabayu et al. (2014); Suwanda (2015); Abdullah, (2010) found a positive and significant influence of SAP's application to the quality of financial statements. Thus it can be concluded that the preparation of financial statements in accordance with accounting standards will improve the quality of financial statements. Based on the conclusion, the research hypothesis is:

H2: The implementation of Government accounting standards has a positive and significant effect on the quality of financial statements.

2.3 The Effect of Management Commitment to Quality of Financial Statements

As soon as any standard or system will eventually not go well if there is no commitment to support from top management, because the managerial factor is one of the determinants of the quality of financial statements [(Purwati, 2016); (Usman, 2010)]. According to BPK RI, one of the factors that affects the quality of financial statements is the commitment of leadership, especially the commitment to present reliable information in the financial statements of the entity that is realized with the commitment to follow up recommendations Inspectors and follow-up results of the test of BKP [(Silviana, 2012). Rachmawati (2018)]. Sutaryo & Sinaga (2018) suspect in addition to factors such as the characteristics of internal auditors, local external factors such as regional head commitment as local executives are also suspected to have influence on the maturity of implementation of internal control system .

Management commitments in the public sector are the commitment of regional head/head of office, which is one of the commitments on the follow up of examination recommendation results. (Silviana, 2012). Silviana (2012); Tambingon, Yadiati, & Kewo (2018); Kibet (2016) found that regional head commitments have a positive effect on the quality of financial statements. The higher the commitment of the management will further improve the quality of financial statements [(Fitriani, 2017); (Tambingon et al., 2018); Mahlil & Yahya (2017)]. Research conducted by Rahmatika (2016) found different results, where top management support has negative and significant influence on fraud level, as well as fraud level has negative and significant influence to the quality of financial statements. The principal element in implementing the internal control system is one of the umbrella elements that shade the other elements. Commitment to the leadership to be the determinant of other internal control system elements (Sudarno, 2018). Sudarno (2018) found that effective internal control systems improve the quality of financial statements if the operator has high competence and has a strong leadership commitment. Based on explanation above, hypotheses can be compiled as follows:

H3: Management commitments affect the quality of financial statements

3 METHOD

This research was quantitative-qualitative study used primary data sourced from the questionnaire using a Likert scale of 1-5. The respondent of this research was one of the ministries. Data was processed using multiple linear regression. Classification criteria for X and Y variables. The highest score (the number of respondents in the highest score) = 47 x 5 = 235, and the score was lower (the number of respondents were the lowest score) = 47 X 1 = 47. Thus the score range is as follows: Score range = (235-47) = 38

4 RESULTS AND DISCUSSION

4.1 Descriptive Analysis

Table.1 showed that the application of SPI was at a fairly effective range for SPI Indicators 1 (130), SPI 4 (140) and SPI 5 (150). The SPI 2 (176) and SPI 3 (172) indicators demonstrate effective SPI implementation. In total, the variable SPI shows a percentage of 65.36%, meaning that SPI is quite effective to improve the quality of financial statements.

Table. 1 Review of indicators of implementation Internal control System (SPI)

Indicators	Score Total	Score Standart	%
SPI1 1	130	235	55,32
SPI 2	176	235	74,89
SPI 3	172	235	73,19
SPI 4	140	235	59,57
SPI 5	150	235	63,83
Total	768	1175	65,36

Table 2. indicated that the implementation of accounting standards was at the very ineffective range for the SA indicator 8 (37.02%). Indicator SA 1 (42.55%), SA 2 (49.79%), SPA 3 (44.68%) Indicates a less effective range. Indicator SA 4 (75.74%), SA 5 (71.06%), SA 6 (72.77%), SA 7 (78.72%) and SA 9 (71.06%) Effectively demonstrates the implementation of SA. In total, the SA variable showed a percentage of 60.38%. This value was good practice that implementing SA was quite effective to improve the quality of financial statements.

Table 2. Review of indicators of Implementation Accounting standard Implementation (SA)

Indicators	Score Total	Score Standart	%
SA 1	100	235	42,55
SA 2	117	235	49,79
SA 3	105	235	44,68
SA 4	178	235	75,74
SA 5	167	235	71,06
SA 6	171	235	72,77
SA 7	185	235	78,72
SA 8	87	235	37,02
SA 9	167	235	71,06
Total	1.277	2.115	60,38

Table 3. showed that the management's commitment was at a less committed range for a KM 1 indicator (55.74%), KM 2 (47.23%), KM 3 (53.19%) and KM 5 (52.77%). Indicator only KM 4 (78.72%) Show a committed range. A total variable management commitment showed a percentage of 57.53%. This value indicates that management was less committed in the process of improving the quality of financial statements.

Table 3. Review of Indicators Commitment Top Management (KTM)

Indicators	Score Total	Score Standart	%
KM 1	131	235	55,74
KM 2	111	235	47,23
KM 3	125	235	53,19
KM 4	185	235	78,72
KM 5	124	235	52,77
Total	676	1175	57,53

The calculated result in table 4 showed the indicator KLK 1 (63.83%) and KLK 4 (62.98%) was at a fairly good range, while the KLK indicator 2 (58.30) and KLK 3 (48.98%) were in less good range. In total the KLK variable is worth 58.51%. The result of the calculation indicates that the Y variable means the quality of financial statements entered in the "less good" criteria.

Table 4. Review of indicators the Financial Reporting Quality (KLK)

Indicators	Score Total	Score Standart	%
KLK 1	150	235	63,83
KLK 2	137	235	58,30
KLK 3	115	235	48,94
KLK 4	148	235	62,98
Total	550	940	58,51

The results of the validity and reusability test showed all variables and instruments of valid and realistic statements. The quality variables of financial statements (0.9036), internal control systems (0.7273), accounting Standards (0.7815), Management commitments (0.7784) have a value greater than 0.70 (Nunnalli, 1994)., thereby inferred variables are declared Realible. The validity test was conducted to measure the legitimate or valid absence of a questionnaire (Ghozali, 2016). The questionnaire is declared valid by comparing the R count value by R table. If the sample count (n) = 47 and the magnitude of DF can be calculated by the formula DF = N-2 Then, for sample 47 is diped DF = 45. By using the Auxiliary table R count for a significant rate of 5% obtained value 0.2876. All indicators are declared valid.

The data processing results showed the R Square value for each variable. The internal control system implementation (X1) variable has a value of R2 of 0.283. This result means that the internal control system implementation variables are able to explain the variation in the quality of the financial statements by 28.3%, while the implementation of accounting standards has an R2 organization of 0.283 which means that this variable Able to explain the variation in the quality of financial statements of 28.3% and the management commitment variables are able to explain the variation in the quality of financial reports of 0268 which means that the variable management commitments are able to explain the variation in As much as 26.8%. Complete data processing results can be seen in table 6.

In unison R2 indicates a figure of 0374 or 37.4%, this figure represents three independent variables consisting of implementing an internal control system, the implementation of accounting standards and management commitments is able to explain the variation The quality of the financial report is 37.4%, while 62.6% is described by other variables outside of this study. After obtaining the next R2 value step is to test the data to answer the research hypothesis. By using table 8 above, this study obtained the following results:

From Test Anova or F test by looking at a significant rate the value F count is 0.000 then compared to the α value if the value of the default is < α then the regression model can be used to predict the dependent variable or can be said unison dependent variables affect the dependent variable (Ghozali, 2016). The Value F-table at significance level 5% is calculated using the formula of degree of freedom (df 1) = k-1 and DF 2 = n-K. With the formula obtained the results of DF 1 = 3-1 = 2, and df 2 = 47-2 = 45, thus the value of *Ftabel* is 2.81. Test result using α = 5% where F count > F table is 8,549 > 2.81 then it can be stated that the application of accounting standards, internal control, management commitments influence simultaneously on the quality of financial statements.

Partial influence between dependent variables and independent variables can use *Thitung* and significance levels are smaller than α (5%). To know the results of the hypothesis is influenced by comparing the value of *Thitung* with this. The value is obtained by using formula DF: N-k = 47-2 = 45.

Thus the test results for the one hypothesis are "there is a positive and significant influence of internal control system on the quality of financial statements". The value of *Thitung* at a significant rate of α 5% obtained a value of 2,014, thus if comparing the value of *Thitung* with this 4,119 > 2,014 can be interpreted that there is a positive influence implementation of internal control system to quality of financial statements (receive H1). Further testing the significance value for the internal control system implementation variables indicates the number 0.000, hence by comparing the result to α 5% then 0.000 > 0.05 can be concluded that the implementation of internal control system Significant impact on the quality of financial statements.

The test result for the two hypotheses is "a significant influence on the implementation of accounting standards for the quality of financial statements". Based on testing found a value of *Thitung* for variables independent of the implementation of Accounting standard 4,349 Thus if comparing the value of *Thitung* with this then 4,216 > 2.014 can be interpreted that there is a positive influence the standard implementation accounting for the quality of financial statements (receive H2). Further tests of significance rate with α 5%, hence the level result of the significance of the accounting Standards implementation variable indicate a number 0.00 < 0.05. These results indicate that the accounting standard applicability variable significantly affects the quality of financial statements.

The next test result for the three hypothesis is "there is a significant influence on management commitments to the quality of financial statements". The result of T test obtained *Thitung* value for the independent variable implementation of accounting standard 4,060 > 2.014 can be interpreted that there is a positive influence of management commitment to the quality of financial report (Received H3). The test result level significance finds the value 0.000 < 0.05. These results indicate that a variable management commitment significantly affects the quality of financial statements.

5 DISCUSSION

The Effect of implementing internal control systems on the quality of financial statements

The result of the calculation showed that the internal control system has positive and significant effect on the quality of financial statements. Calculation results per indicator showed at quite effective range. The results of our interviews show data that human resources are still an obstacle in the implementation of effective SPI. A short time of implementation of activities caused by long budget approved is also an obstacle in implementing SPI. Besides, there are 2 similar activities in the budget in the end causing confusion that impacts on the application of SPI, plus less coordination between parts and commitment of low leadership to the cause of the lack of effectiveness Application of SPI.

The effect of implementing accounting standards for quality financial statements

The calculation results showed that the implementation of accounting standards was positive and significant against the quality of financial statements. Calculation results per indicator showed at quite effective range. Our interviews showed an understanding of the accrual base was good, and understood the accrual-based concept. These results indicate that the management staff is educated in accounting so that it ultimately strengthens the implementation of government accounting standards on the entities. Although the results of the test showed quite effective results, but the results of our interviews also found that there was still confusion in the interachievement if there are new rules that arise given the lack of socialization of regulatory changes the new one. This confusion eventually led to the respondent being confused and hesitant in carrying out the transaction, the use of standards, the rules and format of frequently changing reports which eventually became an obstacle in implementing a good accounting standard.

The Influence of implementation management commitment to the quality of financial report

The calculation results showed that the implementation of management commitments was positive and significant against the quality of financial statements. Calculation results per indicator showed at quite effective range. The results of our interviews show that management's commitment was not too high in the follow up on inspection results. Constraints on human resources (human resources) who have no understanding of how to follow up on the inspection results become the main constraint of the entity in the follow up of the test results plus the more often scheduled employees. Besides, the test result that was not coordinated with the entity was the cause on the quality of repairs made by the entity.

6 CONCLUSIONS

The research results showed a positive and significant influence on the implementation of internal control systems, the implementation of accounting standards and management commitments to the quality of financial statements. The quality of financial statements showed a fairly good range, caused by human resource factors, change-changing rules, intimely budgets, lack of coordination between parts and not good leadership commitment.

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