



The Effect of Internal Control and SIPD Utilization on Financial Manager Performance through Financial Statement Quality (A Study at BPKD District Bantaeng)

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Abstract

This study aims to analyze the effect of internal control and SIPD utilization on the quality of financial statements, and its impact on the performance of financial managers at BPKD Kabupaten Bantaeng . Additionally, this research explores the indirect effect of internal control and SIPD utilization on financial manager performance through financial statement quality. The research employs a quantitative approach with a population consisting of all employees of BPKD Kabupaten Bantaeng . The sampling technique used is saturated sampling, with a sample size of 110 employees. Data was collected through questionnaires and analyzed using path analysis techniques. The findings indicate that: (1) Internal control has a positive and significant effect on the quality of financial statements; (2) SIPD utilization has a positive and significant effect on the quality of financial statements; (3) Internal control has a positive and significant effect on financial manager performance; (4) SIPD utilization has a positive and significant effect on financial manager performance; (5) Financial statement quality has a positive and significant effect on financial manager performance; (6) Internal control has a positive and significant effect on financial manager performance through financial statement quality; (7) SIPD utilization has a positive and significant effect on financial manager performance through financial statement quality.

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Internal Control, SIPD Utilization, Financial Statement Quality, Financial Manager Performance

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1 Introduction

Claims will transparency and accountability public in every activity bureaucracy until stage reporting is form accountability government to public . Obligations This set up in various regulations , including Constitution Number 17 of 2003 concerning State Finance and Law Number 23 of 2014 concerning Regional Government . In addition , there are a number of regulations and policies Supporter others that aim For increase performance institution government (Nirwana & Haliah , 2018). The government , both center and also area , trying realize transparency and accountability through delivery report accountability finance .

Government accountable area in management his finances expected capable serve information organization government in a way open , fast and precise to society . They also have to capable explain and be responsible every policy public in a way proportional , giving room for public For involved in the development and governance process , as well as provide means for public For evaluate performance government . Accountability management finance very important area in achieving good governance at the level government area . Accountability performance that is poured in form report performance agency government area aiming For

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increase implementation more government empowered use , succeed useful , clean and responsible answer , and as form accountability in reach vision , mission and goals agency government area (Mulyadi, 2022). Obligation government For be accountable its performance filled with convey relevant information about results of the program implemented to people's representatives and groups people who want to evaluate performance government . In the context of this , performance manager finance become focus important in study this . According to Mardiasmo in Bayan, et al. (2020), accountability public No only ability show how public money spent , but also includes ability show that public money the has spent in a way economical , efficient and effective . Sector performance public part big influenced by performance apparatus or managerial . Performance is description achievement implementation a activities , programs, or policy in realize targets , goals , mission and vision organization (Bayan, et al., 2020).

In implementing good governance, there are: effort For increase performance bureaucracy the government which then leading to an increase quality service public . For realize governance good governance , government must do various effort improvement accountability . Accountability is one of problem in implementation the government that continues under review implementation by the government (Aprilianti , et al., 2020). Therefore that , effort improvement performance manager finance need study to various aspects that can influence performance manager finance .

Phenomenon This show importance performance manager finance in context government area , which became variable bound in study This . Government capable area show accountability tall No only will increase trust public but also ensure that source Power public used with the most effective and efficient way . Through study this , it is expected can found various factor affecting performance manager finance , as well as How government area can Keep going increase quality performance they in good governance framework .

One of factor important in push performance manager finance is internal control . Internal control, according to Regulation Government Number 60 of 2008, is an integral process carried out in a way Keep going continuously by the leadership and all employee . The purpose is For give belief adequate on achievement objective organization through effective and efficient activities , reliability reporting finance , security state assets , as well as obedience to regulation legislation . The Internal Control System includes structure coordinated organizations , methods , and measures For guard asset organization , ensuring accuracy and reliability of accounting data , encouraging efficiency , and ensure compliance to policy management (Mulyadi, 2016).

More Furthermore , Nuraeni , et al. (2023) revealed that internal control has an effect significant to performance manager finance . Findings This show that the more Good internal control implemented , the more high level performance manager financial achieved . Training related management finance For increase Competence is very important in order to be able to avoid possible risks happened later day . This is in line with stewardship theory states that government area , in his efforts fulfil obligation , must report all over activity his finances as form accountability .

In addition to internal control , the use of System Information Regional Government (SIPD) by the apparatus or source Power human resources (HR) in organization also becomes factor important . SIPD provides data and information development integrated and accurate area , so that its use need characteristics base related individuals in a way causal with criteria expected performance . This , in turn , determines effectiveness or superiority performance in environment Work or situation certain (Spencer & Spencer in Moeheriono , 2009). The use of SIPD plays a role important in management finance area . With proper use of SIPD — supported by adequate education , experience , and training — of the community can Keep going trust device area For manage finance and assets area optimally , which is reflected from performance manager finance (Suwarno et al., 2023).

Mangkunegara (2012) emphasized that that The use of SIPD includes knowledge , skills , abilities , and characteristics personality that is direct influence performance individual . Effective use of SIPD is essential in support performance manager finance , because human resources are capable using SIPD with Good can carry out task in a way more effective and efficient , as well as own capacity For overcome various challenges that arise in management finance area

Combination between strong internal control and high use of SIPD will produce performance manager more finances good . Good internal control ensure that procedures and policies followed with strict , while competent human resources capable implement and adapt self with policy the optimally .

Apart from the aspects strong internal control and high use of SIPD , quality report finance is factor crucial that affects performance manager finance . Mardiasmo (2018) emphasized that report quality finance own impact significant to performance manager finance . Quality report finance referring to the report structured about appropriate financial and transaction with standard accountancy government , as well as fulfil four characteristics main : relevant , reliable , can compared , and can understood . This process covers recording , analyzing , classifying , summarizing , and reporting transaction or incident related economy with finance in accordance with standard accountancy government . With Thus , the quality report adequate finances can increase performance manager finance (Anggita , et al., 2023).

Report finances that become base in measurement performance manager finance a agency must capable give accurate and clear information as form accountability . Report finance must show information about performance and performance manager finance agency government needed by stakeholders interests . Information this is very important for government in take decision For do repair management in organization affairs government to be more good and maximum (Pratiwi & Setyowati , 2017).

Peilouw , et al. (2023) also reveals that quality report finance is very influential to performance manager finance . Report good and quality finance will indicative of accountability or more accountability good . Quality report high finance ensure that all transaction noted with correct and appropriate with principle applicable accounting , providing accurate depiction about condition finance a agency . This is No only increase transparency but also provide strong foundation for taking effective and efficient decisions .

2 Research Method

In terms of This research was conducted aiming For know The Influence of Internal Control and Use of SIPD on Management Performance finance through Quality Report Finance (study at BPKD Regency Bantaeng). Approach research used that is study quantitative , with using interval data sourced from perception Respondent about the variables studied , and then will analyzed in a way statistics . Research done to BPKD Regency employees Bantaeng . Data collection was carried out for two months , starting in June 2024 to August 2024. Sekaran & Bougie (2013), explained that part small from population is selected samples with using the selection process a number of element enough from population . Population can also be it is said as overall from subject research that has quantity and characteristics certain applied by researchers For studied and drawn conclusion (Sugiyono , 2017). In the research This population studied is all over BPKD Regency employees Bantaeng .

3 Results and Discussion

The Influence of Internal Control on the Quality of Financial Reports

Based on the results of the research that has been conducted, it was found that internal control has a significant role in improving the quality of financial reports. Research conducted at the BPKD of Bantaeng Regency revealed that the quality of regional financial reports tends to increase along with the effectiveness of the internal control implemented.

This is in line with the view of Hasanah and Fauzi (2016), which states that the internal control system is an integral process that is applied continuously by management and all employees to provide adequate assurance in achieving organizational goals. This process includes achieving operational effectiveness and efficiency, reliability of financial reporting, asset security, and compliance with laws and regulations. The implementation of an effective internal control system has the ability to protect the organization from human weaknesses, reduce

the risk of errors and deviations, and ensure that the information presented in the financial statements meets the required qualitative characteristics, which ultimately increases the trust of stakeholders.

This finding is consistent with previous studies, such as those conducted by Mene et al. (2018), Gasperz (2019), and Nur et al. (2023), which also showed that internal control has a positive effect on improving the quality of financial reporting. These studies confirm that improvements in internal control will contribute directly to improving the quality of financial reporting.

According to Mulyadi (2014), the main objectives of internal control include protecting organizational assets, verifying the accuracy and reliability of accounting data, increasing efficiency, and ensuring compliance with management policies. In this context, internal control functions as a mechanism to ensure quality financial reporting. In accordance with Government Regulation No. 71 of 2010, financial reports function as an accountability tool, namely to account for the management of resources and the implementation of policies entrusted to the reporting entity in achieving the goals that have been set periodically. In addition, financial reports also function as a management tool, helping users evaluate the implementation of reporting entity activities during a certain period, as well as facilitating the planning, management, and control functions of all assets, liabilities, and equity of government funds for the benefit of the community. Thus, the results of this study confirm the importance of strong internal control as a foundation in producing quality financial reports.

5.2. The Impact of Using SIPD on the Quality of Financial Reports

Based on the results of the research that has been conducted, it was found that the ability to use SIPD plays a crucial role in determining the quality of financial reports. Research conducted at the BPKD of Bantaeng Regency showed that increasing the ability to use SIPD significantly correlated with increasing the quality of regional financial reports.

Effective use of SIPD is closely related to optimal financial management capabilities. The higher the level of SIPD use by individuals in the organization, the better the quality of financial reports produced by the local government (Utama et al., 2017). On the other hand, Kiranayanti and Erawati (2016) emphasized that failure to understand and apply SIPD correctly can have a negative impact on the quality of financial reports. Mistakes in the use of SIPD that do not comply with established standards can result in low-quality financial reports.

Previous studies support this finding. For example, Pujanira and Taman (2017), Rizka et al. (2021), Suwarno (2023), and Riskia et al. (2022) all showed that the use of SIPD has a positive impact on the quality of financial reports. This finding suggests that an increase in the use of SIPD will contribute to improving the quality of financial reports.

Yendrawati (2013) defines the use of SIPD as the ability of individuals or organizations to carry out functions or authorities effectively and efficiently to achieve predetermined goals. In this context, increasing the use of SIPD in organizations can improve their ability to produce quality financial reports. This study confirms that developing the use of SIPD is a key factor in efforts to improve the quality of financial reports.

5.3. The Influence of Internal Control on Financial Management Performance

Based on the results of the research that has been conducted, it is known that internal control plays a significant role in improving the performance of financial managers of an organization. The results of the study at the BPKD of Bantaeng Regency showed that the better the internal control implemented, the higher the level of financial manager performance that can be achieved.

Internal control includes various important elements, such as organizational structure, methods, and coordinated measures with the aim of protecting organizational assets, ensuring the accuracy and reliability of accounting data, encouraging operational efficiency, and ensuring compliance with management policies (Mulyadi, 2016). This principle is in line with the stewardship theory, which emphasizes that in fulfilling its obligations, local governments must report all financial activities as a form of responsibility and transparency. Effective internal control ensures compliance with established procedures and policies, so that accountability can be maintained properly.

This finding supports the results of previous studies that showed a positive relationship between internal control and financial manager performance. Bayan et al. (2020) showed that the effectiveness of internal control contributed significantly to improving financial manager performance. Similar findings were reported by Aprilianti et al. (2020), who revealed that internal control had a significant impact on financial manager performance in government agencies. Other studies, such as those conducted by Manullang and Abdullah (2019) and Nuraeni et al. (2023), also confirmed a positive relationship between internal control and financial manager performance.

According to Romney (2014), the main objectives of internal control include several key aspects, namely: protecting organizational assets, ensuring accurate and adequate recording to report assets fairly, providing reliable and accurate information, and preparing financial reports in accordance with established standards. In addition, internal control also functions to encourage operational efficiency, ensure compliance with management policies, and comply with applicable laws and regulations.

Internal control functions can be categorized into several types, according to the concept proposed by Romney (2014). First, preventive control, which is control that is implemented before problems arise, such as the implementation of strict regulations in carrying out organizational activities. Second, detective control, which aims to detect problems that have occurred, for example through periodic audits. Finally, corrective control, which focuses on identifying, correcting, and recovering from errors that occur, such as fixing damaged systems. Thus, the implementation of good internal control not only protects the organization from various risks, but also strengthens the performance of financial managers, which is one of the main pillars of good organizational governance.

5.4. The Influence of SIPD Use on Financial Management Performance

Based on the results of the research that has been conducted, human resource (HR) competence has proven to be one of the important factors that contribute significantly to improving the performance of financial managers. Research at the BPKD of Bantaeng Regency revealed that the higher the level of SIPD Use, the better the performance of financial managers achieved.

The use of SIPD is an important factor in financial management, because high human resource capabilities—obtained through adequate education, experience, and training—can increase the effectiveness of regional financial and asset management. This in turn strengthens the performance of financial managers and increases public trust in the organization (Suwarno et al., 2023). Mardiasmo (2018) emphasized that the quality of the financial reports produced has a significant impact on the performance of financial managers. The quality of financial reports, which are prepared in accordance with government accounting standards and meet key characteristics such as relevance, reliability, comparability, and understandability, are important indicators of good performance.

The findings of this study are consistent with the results of previous studies showing that the use of SIPD has a positive and significant effect on the performance of financial managers. For example, research by Pamungkas et al. (2021) and Meliana et al. (2022) showed a strong relationship between the use of SIPD and the performance of financial managers. Sukarno et al. (2020) also found that the competence of officers in using SIPD can improve the implementation of the financial management performance system, which ultimately strengthens accountability in public financial management.

Wibowo (2013) defines competence as the level of skills, knowledge, and behavior possessed by individuals to carry out tasks in an organization. Sudiarti (2020) added that competence includes abilities related to knowledge, skills, and personality characteristics that directly affect individual performance in achieving desired goals. In this context, the use of SIPD can be understood as the level of ability and knowledge possessed by individuals to carry out financial management tasks effectively. Therefore, the higher the level of SIPD use, the better the performance of financial managers produced, which contributes to improving overall organizational performance.

5.5. The Influence of Financial Report Quality on Financial Management Performance

The results of the research that has been conducted show that the quality of financial reports is one of

the key variables that affect the performance of financial managers. Research at the BPKD of Bantaeng Regency indicates that the higher the quality of financial reports, the performance of financial managers also increases significantly.

Financial reports serve as the main instrument for presenting information related to the performance and performance of government agency financial managers to stakeholders. The information presented in the financial report is very important for the government to evaluate and improve the management of government administration in order to achieve better efficiency and effectiveness (Pratiwi & Setyowati, 2017). In addition, quality financial reports also play a central role as a measuring tool in assessing the performance and accountability of a government agency. With accurate and reliable financial reports, stakeholders can objectively assess government performance, provide constructive feedback, and increase public trust in government agencies, because transparency and accountability in financial management become more clearly visible.

This study is in line with the findings of previous studies which show that the quality of financial reports has a positive and significant impact on the performance of financial managers. For example, Anggita et al. (2023) and Ridzal (2020) revealed that the quality of financial reports contributes directly to improving the performance of financial managers. Other studies by Basri et al. (2023) and Peilouw et al. (2023) also show that the quality of financial reports greatly affects the performance of financial managers, with good and quality financial reports reflecting better accountability. High quality financial reports ensure that all transactions are recorded properly and in accordance with applicable accounting principles, thus providing an accurate picture of the financial condition of an agency. This not only increases transparency but also becomes a strong basis for more effective and efficient decision making.

Harahap (2004) stated that financial statements are the final result of the accounting process and are an important source of information for users in the decision-making process. Subramanyam and Wild (2010) added that financial statements are the product of the financial reporting process regulated by accounting standards and rules, managerial incentives, and corporate oversight mechanisms. Horngren and Harrison (2007) stated that financial statements are documents that describe a company's financial condition in monetary terms, which are used to make business decisions. In this context, financial statements are the result of the accounting process that provides important financial information for stakeholders, both internal and external (Mahsun, Sulistiyowati, & Purwanugraha, 2011).

Referring to Government Regulation Number 8 of 2006, financial reports are recognized as a form of accountability for the management of state or regional finances during a certain period. Financial reports are the final product of the accounting process that has been carried out, and as stated in the Regulation of the Minister of Home Affairs Number 13 of 2006 Article 1 Paragraph 6, regional finances include all regional rights and obligations in the context of organizing regional government that can be valued in money, including all forms of wealth related to these rights and obligations.

5.6. The Influence of Internal Control on Financial Management Performance through the Quality of Financial Reports

Based on the results of the research conducted, it was revealed that internal control not only provides a significant direct impact on improving the performance of financial managers, but also has an indirect influence through the quality of financial reports. Research at the BPKD of Bantaeng Regency shows that the better the internal control implemented, the quality of financial reports and the performance of financial managers will also increase significantly.

In this context, stewardship theory provides a relevant framework for understanding this relationship. The theory states that local governments, in carrying out their responsibilities, must report all financial activities as a form of accountability. Effective internal control plays a vital role in ensuring that organizational procedures and policies are strictly implemented. Good internal control not only protects the organization from human weaknesses but also reduces the possibility of errors and irregularities. This in turn improves the quality of information presented in the financial statements, which meet key qualitative characteristics such as relevance, reliability, understandability, and comparability, thereby increasing stakeholder confidence.

Previous studies support this finding, where Mene et al. (2018), Gasperz (2019), and Nur et al. (2023) revealed that good internal control has a positive impact on improving the quality of financial reports. The effectiveness of internal control not only ensures the reliability of financial data and information but also strengthens the foundation for achieving higher financial management performance.

Furthermore, better quality financial reports serve as a bridge in achieving financial management performance at the regional level. Financial reports must present clear information on the performance and accountability of government agencies, which are needed by stakeholders to assess management effectiveness and make appropriate decisions for improvements in governance (Pratiwi & Setyowati, 2017). Thus, the quality of financial reports not only increases transparency but also plays a critical role in realizing better accountability, which is a benchmark for the success of effective internal control.

5.7. The Influence of SIPD Use on Financial Management Performance through the Quality of Financial Reports

The results of the study indicate that the use of the Regional Management Information System (SIPD) not only has a significant direct impact on the performance of financial managers, but also has an indirect effect through the quality of financial reports. A study conducted at the BPKD of Bantaeng Regency revealed that increasing the use of SIPD contributed to improving the quality of the financial reports produced, and simultaneously improving the performance of financial managers.

The use of SIPD is closely related to the quality of financial reports. According to Utama et al. (2017), the level of human resource competence in using SIPD has a positive effect on the quality of financial reports. Previous studies also support this finding, with studies by Pujanira & Taman (2017), Rizka et al. (2021), Suwarno (2023), and Riskia et al. (2022) showing that increasing the use of SIPD significantly improves the quality of financial reports. Therefore, it can be concluded that increasing the use of SIPD will be followed by improvements in the quality of financial reports.

The quality of financial reports, in turn, contributes significantly to improving the performance of financial managers. Manullang & Abdullah (2019) stated that the performance of financial managers is a measure of success or failure in carrying out the duties and functions of government agencies, which is assessed based on the achievement of predetermined targets and the accountability system carried out periodically. Good quality financial reports serve as a tool to assess and improve the performance of financial managers, by providing accurate and reliable information for stakeholders.

Therefore, the performance of financial managers is not only influenced by the use of SIPD directly, but also through the quality of the financial reports produced. High-quality financial reports provide a strong basis for assessing the performance of financial managers, facilitate management improvements and support the achievement of good governance. Thus, increasing the use of SIPD indirectly contributes to the performance of financial managers through improving the quality of the financial reports produced.

CONCLUSION

The quality of financial reporting, which is the result of good internal control and optimal use of SIPD, serves as a mediating variable that links internal control and SIPD use with financial manager performance. High-quality financial reporting provides accurate, relevant, and reliable information, which ultimately supports better decision making and improves financial manager performance. The results of this study indicate that improvements in internal control and effective use of SIPD will improve the quality of financial reporting. This improvement in the quality of financial reporting, in turn, contributes to more optimal financial manager performance. Therefore, the quality of financial reporting serves as an important bridge that connects the influence of internal control and SIPD use to financial manager performance. This study confirms that effective internal control and SIPD use not only have a direct effect on financial manager performance, but also through the quality of financial reporting as a mediating variable, making it an integral part of good governance.

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