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## FINANCIAL STATEMENT QUALITY IN THE PUBLIC SECTOR: INTERNAL CONTROL OVER REPORTING AS A MODERATING FACTOR

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### ABSTRACT

**Purpose:** This study aims to test and explain the determinants of the quality of financial statement information in government mechanisms by highlighting the moderating role of internal control over financial reporting (ICoFR).

**Methodology/approach:** A quantitative approach is used through the Partial Least Squares Structural Equation Modeling (PLS-SEM) method.

**Findings:** The results showed that the competence of the Human Resources and Internal Audit function improved the quality of financial statement information. In contrast, implementing of the Institutional Level Financial Application System and following up on audit findings do not directly impact the quality of financial statement information. While Internal Control over Financial Reporting strengthens the role of internal audit and the effectiveness of follow-up on audit findings, but if applied too strictly, it weakens the positive impact of the Institutional Level Financial Application System, resulting in less-than-optimal benefits for financial statement quality.

**Practical implications:** These results emphasize the importance of integrating control systems, HR competencies, and technology systems to achieve public sector financial governance reform effectively.

**Originality/value:** This study offers novelty by presenting ICOFR as a structural moderator that strengthens the synergy between variables in the *Stewardship Theory* framework.



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**Keywords:** Financial Statement; FOAF; Human Resources; ICOFR; Internal Audit; SAKTI.

### **ABSTRAK**

**Tujuan penelitian:** Penelitian ini bertujuan untuk menguji dan menjelaskan determinan kualitas informasi laporan keuangan pada instansi pemerintah dengan menyoroti peran moderasi Pengendalian Intern atas Pelaporan Keuangan.

**Metode/pendekatan:** Pendekatan kuantitatif digunakan melalui metode Partial Least Squares Structural Equation Modeling (PLS-SEM)

**Hasil:** Hasil penelitian menunjukkan bahwa kompetensi Sumber Daya Manusia dan Audit Internal terbukti meningkatkan kualitas informasi laporan keuangan kementerian/lembaga. Sebaliknya, implementasi sistem aplikasi keuangan tingkat instansi serta tindak lanjut hasil pemeriksaan tidak berdampak secara langsung pada kualitas informasi laporan keuangan. Pengendalian Intern atas Pelaporan Keuangan memperkuat peran audit internal dan efektivitas Tindak Lanjut Hasil Pemeriksaan, tetapi bila diterapkan terlalu ketat justru mampu melemahkan dampak positif Sistem Aplikasi Keuangan Tingkat Instansi sehingga manfaatnya bagi kualitas laporan menjadi kurang optimal.

**Implikasi praktik:** Hasil ini menekankan pentingnya integrasi antara sistem pengendalian, kompetensi SDM, dan sistem teknologi agar reformasi tata kelola keuangan sektor publik dapat tercapai secara efektif

**Orisinalitas/kebaharuan:** Penelitian ini menawarkan kebaruan dengan menyajikan PIPK sebagai moderator struktural yang menguatkan sinergi antar variabel dalam kerangka Stewardship Theory.

**Kata kunci:** Audit Internal; Laporan Keuangan; PIPK; SAKTI; Sumber Daya Manusia; TLHP.

## **INTRODUCTION**

Over the past two decades, public demands for realizing good and clean governance have increased significantly. In response to these expectations, the government, as a public servant, continues to reform the bureaucracy to increase government accountability in managing state finances. Accountability serves as a fundamental pillar in building a governance system that is both transparent and integrity-driven. According to Law Number 17 of 2003 on State Finance, one of the key manifestations of government accountability in

managing public resources is the periodic preparation and disclosure of financial statements (Pemerintah Pusat Indonesia, 2003).”

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Financial statements are one of the vital media of accountability in state financial management. Quality financial statements indicate that their information can be used appropriately for planning, control, and decision-making needs (Firmansyah *et al.*, 2022). The quality of financial statements plays an important role in mitigating the risk of fraud because financial reports are a form of government transparency to the public (Syafik & Setiawan, 2023). The quality of financial statement information can be reflected through the external audit opinion issued by the Supreme Audit Agency (BPK) on the Audit of Government Financial Statements (Idris *et al.*, 2018). The higher the BPK opinion obtained by the institutions indicates, the better the quality of the resulting financial statement information. Suppose the institutions obtains the highest unqualified opinion (WTP). In that case, this indicates that the information in the financial statements has been presented fairly, is following applicable accounting principles, is complete, consistent, has sufficient audit evidence, and is free from material misstatement.

In the last 5 years, although various reform measures have been promoted when viewed from the achievement of the Government Financial Report opinion, it still shows results that are not optimal. During the 2019-2023 Fiscal Year Period, the percentage of WTP opinion achievements on Ministry / Institution Financial Statements (LKKL) never reached 100%. Based on the Supreme Audit Agency (BPK) Report in 2023, the percentage (%) of LKKL that obtained an Unqualified Opinion (WTP) only reached 95.3% (out of a total of 85 reporting entities, four entities obtained Qualified Opinion (WDP) - Ministry of Energy and Mineral Resources, Ministry of Agriculture, Ministry of Communication and Information and Bapanas)(Supreme Audit Agency, 2024). This percentage of achievement is lower than in 2022, which has touched the percentage of Unqualified Opinion up to 98.8% with a total of 83 LKKLs that have been audited, with only 1 LKKL entity obtaining a Qualified Opinion (Ministry of Communication and Information). The decrease in LKKL Unqualified Opinion achievement in 2023 is the lowest percentage in the last 5 years.

The Indonesian Ministry of Social Affairs is one of the Ministries with a good track record in improving the quality of information disclosure in its financial statements. When viewed in the previous fiscal year, 2020, the Ministry of Social Affairs of the Republic of Indonesia experienced a decrease in the level of examination opinion to Qualified Opinion (Supreme Audit Agency, 2021). However, from 2021 to 2023 the Ministry of Social Affairs demonstrated a sustained commitment to improving the reliability of its financial statements—evidenced by a yearly decline in audit findings—which enabled the ministry to move from a Qualified Opinion in 2020 back to the Unqualified Opinion, the highest assessment issued by the Supreme Audit Agency (Ministry of Social Affairs, 2022, 2023; Supreme Audit Agency, 2024). The journey of the Ministry of Social Affairs of the Republic of Indonesia from receiving the Qualified Opinion to successfully achieving the Unqualified Opinion again is clear evidence of the government's commitment and efforts in improving the quality of public sector financial statements.

This study uses stewardship theory as a theoretical framework to understand the factors affecting the quality of government financial statements. Stewardship theory, first coined by Donaldson and Davis in 1991, offers an alternative perspective to agency theory. According to Davis *et al.* (1997), the seminal concept in agency theory positing that humans are homo economicus, whereby each acts solely in the interest of economic rationality, is subject to limitations and is not universally applicable in elucidating intricate relationships within

organizations that are also influenced by non-economic factors. According to [Davis et al. \(1997\)](#), Agency theory regards the relationship between individuals as managers/agents and owners/trustees/principals as an economic, contractual relationship that necessitates strict regulation and control to mitigate conflicts of interest and moral hazard. However, the efficacy of this approach in non-profit organizations is not always guaranteed ([Davis et al., 1997](#)).

Stewardship theory posits an alternative theoretical framework emphasizing each individual's inherent responsibility, honesty, trustworthiness, and integrity. Stewardship theory conceptualizes individuals as servants of the organization whose behavior is oriented towards collective benefits ([Davis et al., 1997](#)). According to this theory, when individuals are entrusted with a mandate, they are expected to execute it to the best of their abilities, striving to meet the expectations and goals of the organization or trust giver. [Menyah \(2013\)](#) explains that stewardship theory assumes that individuals are intrinsically motivated to work for the organization's benefit and behave collectively by prioritizing cooperation and organizational interests over personal interests; they believe that organizational success is part of the individual's satisfaction and achievement. Stewardship theory in this study is used to understand how intrinsic motivation, collective orientation, and pro-organizational commitment affect the implementation of tasks and responsibilities mandated to individuals in government organizations.

This research examines various non-economic factors that can drive public-sector stewards to present high-quality financial statements. In the lens of Stewardship Theory ([Davis et al., 1997](#); [Donaldson & Davis, 1991](#); [Menyah, 2013](#)), competent civil servants are intrinsically motivated to act in the principal's interest because mastery of their task strengthens self-efficacy. Accordingly, Human-Resource (HR) competence represents this intrinsic motivation dimension by equipping officials with the knowledge, skills, and attitudes needed for accurate reporting. Empirical studies confirm that adequate HR competence will have an impact on data processing and compliance with applicable accounting standards, with HR who have the appropriate educational background and training will be better able to understand reporting standards and be able to produce quality financial statement information, free from the calculation and presentation errors ([Abdulai et al., 2021](#)). Research from [Nugraha et al. \(2023\)](#), [Rahman & Permatasari \(2021\)](#), and [Ramadhanti & Rufaedah \(2023\)](#) also support this premise, revealing that HR competence has a significant positive effect on the quality of the resulting financial statements. The higher the competence of HR in the organization, the higher the quality of the resulting financial statements. HR competence is an important pillar as an individual driver to behave as a figure responsible for realizing quality financial statements. By considering the existing theory and the logical relationship between the variables tested, this study proposes the following research hypotheses:

### **H1: HR Competence has a positive effect on the Quality of Information in Financial Statement**

Stewardship Theory recognizes various non-economic motives such as recognition of achievement, respect for authority and work ethic, and intrinsic satisfaction from optimal performance as a catalyst for management in achieving organizational goals ([Muth & Donaldson, 1998](#)). In order to achieve optimal performance and require adequate HR competencies, it must be supported by a system that can maximize its stewardship responsibilities and act transparently and efficiently. The presence of information technology systems plays an important role in realizing the principles of good governance in

Government ([Pambudi & Adam, 2018](#)). The Institutional Level Financial Application System (SAKTI) is one of the information technology system implementations used mandatorily by work units managing State Budget funds. SAKTI was developed to overcome the problems of state financial management, which has many separate applications and databases in budget management ([Pambudi & Adam, 2018](#)). Through this information system, individuals will be able to maximally accelerate the completion of their duties and responsibilities for the creation of more accurate and timely financial statements to support the intrinsic motivation of stewards to do their jobs well. Within the stewardship framework, SAKTI also strengthens the intrinsic-motivation dimension by providing a transparent single database that enhances self-efficacy and work accuracy. Previous research conducted by [Mulyani & Kee \(2021\)](#), [Rahman & Permatasari \(2021\)](#), and [Gultom & Harahap \(2024\)](#) found that information technology systems have a positive effect on the quality of financial statements. This indicates that the better the technology system implementation is carried out, the higher the quality of the resulting Ministry / Institution financial statements. Starting from the existing theory, empirical evidence, and logical relationship between research variables, the hypothesis of this study is formulated as follows:

**H2: Implementation of SAKTI has a positive effect on the Quality of Information in Financial Statement**

Organizational environmental factors have a crucial role that needs to be considered in supporting state apparatus to optimize their performance to produce quality financial statements. The realization of this quality financial report is not only the task and responsibility of one unit or only the individual compiler but also the result of collaboration with various related parties in the organization. The presence of an internal audit is one of the collaborative mechanisms in the organizational environment that can strengthen management control without reducing the autonomy of individuals responsible for managing state finances. According to [Davis et al. \(1997\)](#), The model of man from stewardship theory is based on the figure of a servant with a collective orientation and cooperates with higher utility compared to individualistic behavior. Internal Audit is seen as a manifestation of the man in stewardship theory model, where the division / technical department will work with the internal auditor team and other related parties to achieve the common goal of creating quality financial reports. Greater internal audit involvement in reviewing financial reporting leads to improved the quality of financial statements ([Abdulai et al., 2021](#)). Research by [Puspitawati & Santosa \(2020\)](#), [Madawaki et al. \(2021\)](#) and [Putri, et al. \(2024\)](#) found empirical evidence that internal audit has a positive effect on the quality of financial statements. Considering the empirical evidence and the logical correlations between the examined variables, this study advances the hypotheses presented below:

**H3: Internal audit has a positive effect the Quality of Information in Financial Statement**

Furthermore, Follow-up on Audit Findings (FoAF) is also considered to have a strategic role in the supervision cycle of government administration. The success or failure of supervision can be seen or measured from the development of follow-up ([Tampangela et al., 2023](#)). FoAF is used to see improvement efforts made by agencies in reducing the number of audit findings in the previous year so that it does not recur in the subsequent examination and that this can affect the quality of presentation of information in the financial statements to be more reliable. One of the basic assumptions of stewardship theory proposed by [Menyah \(2013\)](#) also explains that individuals have a pro-organizational orientation and will always act in the best interests of their principals. FoAF is a tangible manifestation of pro-organizational

commitment. As a good steward, the organization will immediately follow up and take strategic steps to correct weaknesses and audit findings from previous financial statements. [Pramana, et al. \(2023\)](#) research found that FOAF positively influences the quality of financial statements. Research conducted by [Asyari, et al. \(2021\)](#), [Imtinan & Hasibuan \(2021\)](#), and [Pratiwi & Agusiady \(2022\)](#) found the same results. Considering the empirical evidence and logical relationships among the studied variables, this study proposes the following hypotheses:

**H4: Follow-up on Audit Findings has a positive effect the Quality of Information in Financial Statement**

This research offers a new research model that combines human resource competencies, implementation of the Institutional Level Financial Application System (SAKTI), internal audit, and follow-up on audit findings (FoAF), with internal control over financial reporting (ICoFR) conceptualized as a moderating mechanism that strengthens the influence of each antecedent on the dependent variable-quality of financial statement information. In the stewardship lens, the model aligns each predictor with the theory's three dimensions: HR competence and SAKTI (intrinsic motivation), Internal Audit and ICoFR (collective orientation), and FoAF (pro-organizational). This study brings novelty by using Internal Control over Financial Reporting (ICoFR) as a moderating variable that has never been studied in this context. Based on the Regulation of the Minister of Finance of the Republic of Indonesia No.17 / PMK.09 / 2019 related to the Implementation of ICoFR mandates that every accounting entity and reporting entity within the scope of government must implement ICoFR.

Effective ICoFR can contribute significantly to the quality of financial statements compared to internal control in general ([Bimo et al., 2019](#)). In this model, ICoFR is expected to strengthen the positive influence of human resources, the Institutional Level Financial Application, internal audit, and follow-up on audit findings. The control environment in the ICoFR serves as an important mechanism to ensure the competence of every human resource involved in preparing financial statements ([Ministry of Finance of the Republic of Indonesia, 2019](#)). This controlled environment is designed to assure that every human resource who occupies a position has the knowledge, skills, and professional attitudes needed to produce accurate and reliable financial reports. ICoFR also controls the General Control of Information and Communication Technology ([Ministry of Finance of the Republic of Indonesia, 2019](#)). General Control of Information and Communication Technology is carried out to ensure that the existing system has been implemented and appropriately operated and has the security, stability, and reliability of performance needed in preparing financial statements. Concerning the correlation between internal audits and FoAF, ICoFR also seeks to ensure that audit/examination recommendations are implemented quickly and appropriately ([Ministry of Finance of the Republic of Indonesia, 2019](#)). Based on theoretical considerations, prior empirical research, and logical interrelations among the examined variables, this study proposes the following hypotheses:

**H5: ICoFR strengthens the effect of HR competence on the Quality of Information in Financial Statement.**

**H6: ICoFR strengthens the effect of SAKTI implementation on the Quality of Information in Financial Statement.**

**H7: ICoFR strengthens the effect of internal audit on the Quality of Information in Financial Statement.**

**H8: ICoFR strengthens the effect of FoAF on the Quality of Information in Financial Statement.**

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This study aims to understand the factors that affect the quality of the Financial Statements of Ministries/Institutions and identify practical solutions for their improvement. This research seeks to provide valuable recommendations for improving the quality of Ministry/Institution Financial Statements in the future. The results of this study are expected to assist the government in achieving higher accounting standards and increasing public confidence in state financial management.

**METHODS**

This type of research is a causal study. Causal studies are a type of research that aims to explain the causal relationship between certain variables. This research uses a quantitative approach. The quantitative approach is an approach that prioritizes theory in developing frameworks and hypotheses, using quantitative data and analysis, focusing on the influence between independent variables and dependent variables. This approach is often used in business research to measure, test hypotheses, and make generalizations based on measured data (Sekaran & Bougie, 2017).

This research was conducted at one of the Ministries / Institutions in charge of organizing government affairs in the social sector, namely the Ministry of Social Affairs. The Ministry of Social Affairs was chosen as the research location, considering that in the past 3 years, the Ministry of Social Affairs has succeeded in improving the quality of information disclosure in its financial statements. Successively, in 2021, 2022, and 2023, the Ministry of Social Affairs has shown its commitment to improving the presentation and quality of financial statements by again obtaining the highest audit opinion, Unqualified (WTP). The population in this study are employees of the Ministry of Social Affairs who are involved in preparing financial statement, especially in the accounting and reporting section consisting of Functional Financial Management Analysts/Analis Pengelolaan Keuangan Anggaran Pendapatan dan Belanja Negara (APK APBN), Financial Statement Compilers, and BMN Asset Managers who handle financial reporting at the technical level as many as 120 respondents from 40 Units within the Ministry of Social Affairs. The sampling technique used in this study is non-probability sampling with its derivative saturated sampling, which is a sampling technique when all members of the population are used as samples

The data for this study were obtained through a survey. Data is explicitly collected through statements in a survey instrument made for self-administered questionnaires on paper or through other electronic media (Sekaran & Bougie, 2017). Respondents will be asked to determine whether they strongly agree or strongly disagree with the statements expressed in the research instrument by the objectives of this study. In this study, the variables of HR Competence, Implementation the Institutional Level Financial Application System (SAKTI), Internal Audit, FoAF, and ICoFR and Quality of Financial Statement Information will be measured by the indicators shown in Table 1 below:

Research Variables	Indicator	Source
HR Competency	<ul style="list-style-type: none"> <li>• Knowledge</li> <li>• Skills</li> <li>• Attitude</li> </ul>	<a href="#">Puspahani (2022)</a>
Implementation SAKTI	<ul style="list-style-type: none"> <li>• System quality</li> <li>• Information quality</li> </ul>	<a href="#">Gultom &amp; Harahap (2024)</a>

<b>Table 1.</b> Research Instrument Indicators	<b>Internal Audit</b>	<ul style="list-style-type: none"> <li>• Quality of Service</li> <li>• Intensity of regular consultation</li> <li>• Independence, objectivity &amp; professionalism</li> <li>• Timely submission of audit reports</li> <li>• Suggestions, recommendations easy to understand &amp; implement</li> </ul>	<a href="#">Haryati (2016)</a>
	<b>FOAF</b>	<ul style="list-style-type: none"> <li>• Coordination and communication with auditees</li> <li>• Implementation of the Action Plan;</li> <li>• Results of TLHP Review in fixing weaknesses &amp; problems in Financial Statements</li> </ul>	<a href="#">Haryati (2016)</a>
	<b>ICoFR</b>	<ul style="list-style-type: none"> <li>• Control Environment</li> <li>• Risk Assessment/Determination</li> <li>• Control Activities</li> <li>• Information and Communication</li> <li>• Monitoring</li> </ul>	<a href="#">PMK No.17/PMK.09/2019 (Kementerian Keuangan RI, 2019)</a>
	<b>Quality of Financial Statement Information</b>	<ul style="list-style-type: none"> <li>• Relevant</li> <li>• Andal</li> <li>• Comparable</li> <li>• Comprehensible</li> </ul>	<a href="#">PP No. 71 Tahun 2010 (Pemerintah Pusat Indonesia, 2010)</a>

Source: Data processed (2025)

This research uses the Structural Equation Modeling-Partial Least Squares (SEM-PLS) analysis method. The reason for choosing SEM-PLS is because this research was conducted in a limited population or the context of a case study with a medium sample size, so this method is more suitable for use in this study compared to covariance-based SEM (CB-SEM). Model evaluation in SEM-PLS is carried out using outer model and inner model evaluation. The outer model is a measurement to assess the validity and reliability of the model, while the inner model is a structural model to assess the relationship between variables. In the outer model, tests will be carried out, which include a convergent validity test, discriminant validity test, and construct reliability test. Inner model testing is done using the resulting R-square value. R-Square is used to measure the variation in changes in HR Competence variables, Implementation SAKTI, Internal Audit, and FOAF, with ICoFR moderation on the Financial Statement Information Quality variable. The higher the resulting R-Square value, the better the prediction model is. Hypothesis testing can be done using path analysis of the created model. The SEM-PLS analysis technique can simultaneously test complex structural models so that the results of the path analysis can be known.

## RESULTS AND DISCUSSION

Descriptive statistics for the study's six key variables - the Quality of Information of Financial Statement (QIFS), Human Resources Competence (HRC), Implementation of the Institutional Level Financial Application System (SAKTI), Internal Audit (IA), Follow-up of Audit Findings (FOAF) and Internal Control over Financial Reporting (ICoFR) are summarized in Table 2. The results show that the four variables have mean values ranging from 3.382 to 3.598, which means that respondents' perceptions of all variables are positive or high. The highest mean value is found in the QIFS variable, 3.598. This reflects that most respondents considered the quality of financial statement information in this institution very good. This perception includes relevance, reliability, accuracy, and timeliness of reports.

Similarly, the mean values of HR, SAKTI, AI, FoAF, and ICoFR are 3.382, 3.528, 3.447, 3.465, and 3.449, respectively, indicating that in general, respondents assessed that HR competence in their institutions was adequate, the majority of Government agency employees had implemented the the Institutional Level Financial Application System in the

process of recording and reporting finances, the implementation of internal audits proved to have a strong role in creating a conducive organizational environment, FoAF was well implemented and internal control mechanisms were well implemented.

The highest standard deviation value is found in the ICoFR variable, which is 0.524, indicating a slightly higher variation in perception than other variables. Although, in general, the ICoFR system has been running well, there are differences in the implementation of ICoFR between work units or agencies, which technical capacity factors, organizational culture, or leadership commitment can influence. ICoFR, in this context, is not only an administrative tool but also reflects a healthy and adaptive governance structure in public sector organizations. The standard deviation values of the QIFS and HRC variables are 0.434 and 0.443, which indicates a relatively consistent perception among respondents. Meanwhile, the standard deviation value for implementing the SAKTI variable is 0.486, slightly higher than other variables, indicating differences in readiness between units fully operating this system. In addition, this somewhat larger deviation value also suggests that implementation success still varies depending on internal factors such as training, infrastructure, and managerial support.

Variables	N	Indikator	Mean	Std. Deviasi
QIFS	110	8	3,598	0,434
HRC	110	5	3,382	0,443
SAKTI	110	7	3,528	0,486
IA	110	7	3,447	0,476
FOAF	110	6	3,465	0,451
ICOFR	110	7	3,449	0,524

**Table 2.**  
Descriptive  
Statistics of  
Variables

Source: data processed (2025)

The Outer Model test includes a convergent validity test, discriminant validity test, and construct Reliability test. The results of the convergent validity test can be seen in Table 3, showing that all construct indicators tested have a Loading Factor value > 0.70; this value means that each indicator has strong validity, is acceptable, and can explain the variables used.

Furthermore, the Discriminant Validity Test and Construct Reliability Test are carried out in addition to seeing the validity of indicators through the Loading Factor value. In the discriminant validity test, the indicator is considered to be fulfilled if the AVE value > is 0.50, while for the construct Reliability test, it is considered fulfilled if the composite Reliability value is > 0.70 and the Cronbach's alpha value is > 0.60.

Var.	Indicator	Loading Factor	Info.	Var.	Indicator	Loading Factor	Info.
QIFS	QIFS.1	0,898	Valid	IA	IA.1	0,856	Valid
	QIFS.2	0,882	Valid		IA.2	0,858	Valid
	QIFS.3	0,870	Valid		IA.3	0,913	Valid
	QIFS.4	0,881	Valid		IA.4	0,872	Valid
	QIFS.5	0,847	Valid		IA.5	0,884	Valid
	QIFS.6	0,868	Valid		IA.6	0,867	Valid
	QIFS.7	0,859	Valid		IA.7	0,859	Valid

**Table 3.**  
Convergent  
Validity Test  
Results

	<b>HRC</b>	QIFS.8	0,897	<b>Valid</b>	<b>FOAF</b>	FOAF1	0,850	<b>Valid</b>
		HRC.1	0,722	<b>Valid</b>		FOAF2	0,911	<b>Valid</b>
		HRC.2	0,763	<b>Valid</b>		FOAF3	0,855	<b>Valid</b>
		HRC.3	0,789	<b>Valid</b>		FOAF4	0,778	<b>Valid</b>
		HRC.4	0,766	<b>Valid</b>		FOAF5	0,768	<b>Valid</b>
		HRC.5	0,717	<b>Valid</b>		FOAF6	0,882	<b>Valid</b>
	<b>SAKTI</b>	SAKTI.1	0,846	<b>Valid</b>	<b>ICOFR</b>	ICOFR.1	0,861	<b>Valid</b>
		SAKTI.2	0,845	<b>Valid</b>		ICOFR.2	0,862	<b>Valid</b>
		SAKTI.3	0,734	<b>Valid</b>		ICOFR.3	0,899	<b>Valid</b>
		SAKTI.4	0,862	<b>Valid</b>		ICOFR.4	0,875	<b>Valid</b>
		SAKTI.5	0,890	<b>Valid</b>		ICOFR.5	0,882	<b>Valid</b>
		SAKTI.6	0,885	<b>Valid</b>		ICOFR.6	0,892	<b>Valid</b>
		SAKTI.7	0,860	<b>Valid</b>		ICOFR.7	0,926	<b>Valid</b>

Source: Smart-PLS data processing results (2025)

**Table 4.**  
Validity and  
Reliability  
Test Results

Variable	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
<b>QIFS</b>	<b>0,956</b>	<b>0,957</b>	<b>0,963</b>	<b>0,766</b>
<b>HRC</b>	<b>0,808</b>	<b>0,808</b>	<b>0,867</b>	<b>0,565</b>
<b>SAKTI</b>	<b>0,935</b>	<b>0,947</b>	<b>0,947</b>	<b>0,718</b>
<b>IA</b>	<b>0,948</b>	<b>0,949</b>	<b>0,957</b>	<b>0,762</b>
<b>FOAF</b>	<b>0,917</b>	<b>0,925</b>	<b>0,936</b>	<b>0,709</b>
<b>ICOFR</b>	<b>0,954</b>	<b>0,961</b>	<b>0,962</b>	<b>0,784</b>

Source: Smart-PLS data processing results (2025)

Table 4 shows that all Reliability and validity indicators provide excellent results or that all values exceed the ideal standard. The resulting Cronbach's Alpha and rho\_a values on all variables reached more than 0.80, reflecting the good Reliability of all constructs. The very high Cronbach's Alpha and Composite Reliability values indicate that the indicators used to measure variables are highly consistent. All AVE values are greater than 0.50, indicating the constructs have good convergent validity.

After all outer model tests are fulfilled, the inner model test includes the coefficient of determination (R<sup>2</sup>). The coefficient of determination test results show that the R Square value is 0.660. According to [Chin \(1998\)](#) "an R-square value of 0.67 is categorized as high (substantial), 0.33 as moderate, and 0.19 as low (weak)." Therefore, with an R<sup>2</sup> value of 0.660, this model can be classified in the moderate to substantial category, indicating that 66% of the variability in the Quality of Information of Financial Statement can be explained by the independent variables included in this model. At the same time, the remaining 34% is explained by other factors that have not been accommodated in this model. The hypothesis in this study is tested in Table 5, which contains the path coefficient value, t-statistic value, and significance (p-value). In the PLS-SEM approach, t-statistic > 1.64 and P-value < 0.05 (for the one-tailed test) indicate that the influence between variables is statistically significant. Conversely, if the t-statistic does not meet these thresholds or the P-value ≥ 0.05, empirical data does not support the hypothesis.

H	Latent Variable	Coef.	t-statistic	p-value	info.
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<b>H1</b>	HRC has a positive influence on QIFS (HRC -> QIFS)	0,448	5,176	0,000	<b>Accepted</b>	
<b>H2</b>	SAKTI has a positive influence on QIFS (SAKTI -> QIFS)	-0,125	0,834	0,349	<b>Rejected</b>	
<b>H3</b>	IA has a positive influence on QIFS (IA -> QIFS)	0,433	3,734	0,000	<b>Accepted</b>	
<b>H4</b>	FOAF has a positive influence on QIFS (FOAF -> QIFS)	-0,024	0,191	0,424	<b>Rejected</b>	
<b>H5</b>	ICoFR strengthens the effect of HRC on QIFS (ICoFR*HRC -> QIFS)	-0,110	1,321	0,093	<b>Rejected</b>	
<b>H6</b>	ICoFR strengthens the effect of SAKTI on QIFS (ICoFR*SAKTI -> QIFS)	-0,253	2,117	0,017	<b>Accepted (Negative)</b>	<b>Table 5.</b> Path analysis hypothesis testing results
<b>H7</b>	ICoFR strengthens the effect of IA on QIFS (ICoFR*IA -> QIFS)	0,222	2,307	0,011	<b>Accepted</b>	
<b>H8</b>	ICoFR strengthens the effect of FOAF on QIFS (ICoFR*FOAF -> QIFS)	0,194	1,771	0,038	<b>Accepted</b>	

Source: SMART-PLS Application data processing results (2025)

**The Effect of Human Resources Competence (HRC) on the Quality of Information of Ministry / Institution Financial Statements**

The test results show that Human Resource Competence (HRC) has a significant effect on the Quality of Information of Ministry / Institution Financial Statements, with a path coefficient value of 0.448, a T-statistic of 5.176, and a P-value of 0.000, hypothesis 1 accepted. These results mean that increasing HR competence will improve the quality of information in ministry / institutional financial statements. This finding supports Stewardship Theory, which states that public servants act as stewards, having altruistic intentions to achieve organizational goals, including producing transparent and accountable financial statement (Davis et al., 1997). Employees with high competence tend to understand their responsibilities, both from technical and ethical aspects, so that in carrying out their duties, they will comply with applicable regulations, carry out Government financial management responsibly, and avoid deviant actions that can harm the state and the public. These results are also in line with previous research, as stated by Abdulai et al. (2021) that adequate HR competence will have an impact on data processing and compliance with applicable accounting standards, with HR who have the appropriate educational background and training will be better able to understand reporting standards and be able to produce quality financial statement information, free from calculation and presentation errors. These results are also reinforced by the research of Nugraha et al. (2023), Rahman & Permatasari (2021), Ramadhanti & Rufaedah (2023).

**The Effect of Implementation of SAKTI on the Quality of Information of Ministry / Institution Financial Statements**

The relationship between Implementation SAKTI and Financial Statement Information Quality shows a negative coefficient of -0.125, with a T-statistic of 0.834 and a P-value of 0.200; hypothesis 2 is rejected. This value indicates that the effect of the Implementation of SAKTI on the quality of financial statement information is not statistically significant. This finding suggests that although the implementation of SAKTI is an integrative system that supports efficiency and accountability, the success of its implementation is still highly dependent on user readiness and supporting infrastructure. Although SAKTI is expected to support accountable and efficient financial reporting, the direct effect is not yet apparent. In

practice, there are still differences in readiness between units in fully operating this system. The lack of comprehensive training in technical units may be a factor in the failure to achieve significance in this variable. These results align with previous research stated that partially applying the accounting system does not significantly affect the quality of financial statements. In addition, [Aprisyah & Yuliati \(2021\)](#) also provides the same findings supporting the findings of this study.

### **The Effect of Internal Audit (IA) on the Quality of Information of Ministry / Institution Financial Statements**

The path coefficient between Internal Audit (IA) on the Quality of Information of Ministry/Institution Financial Statements has a value of 0.433, with a T-statistic of 3.734 and a P-value of 0.000, which shows a positive and significant effect, so hypothesis 3 is accepted. This finding means that the stronger the internal audit function in the organization, the higher the quality of information produced in the financial statements. Effective internal audits play a role in assessing compliance, internal control effectiveness, and the accuracy of financial records. This is in line with the statement by [Davis, et al. \(1997\)](#), which explains that stewardship theory has a model of man based on a steward figure who behaves pro-organization and has collective/cooperative action. As a manifestation of the model of man in stewardship theory, individuals in this case will behave cooperatively and cooperate with other related parties, such as the internal audit team, to create quality financial reports. Internal audit not only acts as a supervisor who controls and evaluates the work of the auditee but can also act as a collaborative partner who can provide suggestions, recommendations, or appropriate solutions when encountering errors or obstacles in the process ([Verbraak-Kolevska, 2018](#)). These results are also reinforced by research by [Setyahuni, et al. \(2022\)](#), [Abdulai et al. \(2021\)](#), [Puspitawati & Santosa \(2020\)](#), [Madawaki, et al. \(2021\)](#) dan [Putri, et al. \(2024\)](#) which shows that a practical internal audit function significantly has a positive effect on improving the quality of financial statements. From a broader perspective, these results suggest that internal audit plays a vital role in quality financial statements.

### **The Effect of Follow-up on Audit Findings (FoAF) on the Quality of Information of Ministry / Institution Financial Statements**

The path coefficient of FoAF on the Quality of Information of Ministry / Institution Financial Statements is -0.024, with a T-statistic of 0.191 and a P-value of 0.424, indicating an insignificant effect, so hypothesis 4 is rejected. Although theoretically, FoAF should be a tangible form of pro-organizational action, where public sector employees have an intrinsic drive to correct mistakes through effective follow-up. However, the findings in this study indicate that the implementation of FOAF still faces implementation barriers that reduce its effectiveness in improving the quality of financial statements. When FoAF is not implemented thoroughly, its effect on report quality becomes insignificant. Research [Furqan et al. \(2020\)](#) stated that FOAF can significantly improve, but only if it is carried out with commitment and continuous evaluation. Furqan also suggested imposing strict sanctions for failure to follow up so that public sector accounting reform leads to improving the quality of financial statements. [Haryati \(2016\)](#) also emphasizes the importance of managerial commitment to the success of FoAF.

### **Internal Control over Financial Reporting (ICoFR) moderates the Effect of Human Resources Competence (HRC) on the Quality of Information of Ministry / Institution Financial Statements**

The test results show that the interaction effect between Internal Control over Financial Reporting (ICoFR) and Human Resource Competence (HRC) on the Quality of Financial Statement Information has a coefficient of -0.110, a T-statistic of 1.321, and a P-value of 0.093, which means it is not statistically significant or. Thus, the moderation hypothesis is rejected, and ICoFR has not been proven to significantly strengthen or weaken the relationship between HR competencies and financial statement quality. The results of this study are consistent with [Pratama \(2017\)](#), who reveals that HR competence moderated by the internal control system has no significant effect on the quality of government financial statements. From a managerial perspective, this finding may reinforce the importance of human capital as the foundation of public sector financial governance. When human resources have high competence, the Reliability of financial statements can be maintained even when the control system is not structurally strengthened.

Theoretically, Stewardship Theory asserts that individuals will be intrinsically motivated to act in the organization's and the public's interests ([Davis, et al., 1997](#)). In this context, highly competent technical, regulatory, and ethical employees can produce quality financial reports without depending on the formal internal control system. When HR competence is high, internal control may only be a complementary factor without substantial additional impact. In this case, HR competencies have become the main driver in improving reporting quality, regardless of the strength of the internal control system. When the state civil apparatus is skilled, masters the rules, and has high integrity, the internal control function only acts as a coating, not a determinant. Furthermore, [Bimo et al. \(2019\)](#) revealed that internal control positively influences reporting quality, but this influence weakens when organizational complexity is high. Therefore, the absence of a significant moderating effect can be interpreted as the fact that in the context of public organizations, improving the quality of financial report information depends more on the quality of human resources, not solely on the system.

#### **Internal Control over Financial Reporting (ICoFR) moderates the Effect of implementation of the Institutional Level Financial Application System (SAKTI) on the Quality of Ministry / Institution Financial Statements Information.**

The analysis results show that ICoFR moderates significantly but provides a negative relationship direction between the implementation of SAKTI and the Quality Financial Statements Information., with an interaction coefficient of -0.253 (T = 2.117; P = 0.017). Previous research by [Fatimah \(2024\)](#) stated that internal control as a moderating variable can strengthen the effect of information technology utilization on the quality of local government financial reports. However, the results of this study show different things, internal control can weaken the effect of the implementation of SAKTI on the quality of financial statements. This means that when internal controls are too strong or there are too many rules to follow, the positive impact of using SAKTI can be reduced. This finding can be scrutinized critically because it intuitively contradicts the normative expectation that two sound systems (SAKTI and ICoFR) should complement each other. In practice, this can happen because too many procedures and checks must be passed, making using the SAKTI system inflexible and even slowing down the reporting process. SAKTI is designed to simplify and speed up agency financial processes. However, if this system still has to pass through additional control layers, it could cause redundancy and slow the financial reporting workflow. Two equally well-intentioned systems can clash if not combined appropriately. In this case, internal controls that are too rigid become obstacles, not protectors. This phenomenon illustrates that two systems designed for positive purposes can clash if not integrated synergistically. This is in

line with the findings of [Putri & Harapan \(2024\)](#), which state that manual recording and additional workload due to internal control can increase the risk of reporting errors and reduce the quality of financial statement information.

Within the stewardship-theory framework, public-sector employees are viewed as stewards who are intrinsically motivated to serve society rather than as opportunistic agents who must be tightly monitored, as posited by agency theory ([Davis et al., 1997](#); [Donaldson & Davis, 1991](#)). This perspective aligns with public service motivation, the altruistic drive to create public value ([Perry & Hondeghem, 2008](#)). When organizations extend trust and provide participatory spaces, employees typically demonstrate a more substantial commitment to the institution's long-term goals. When designed as enabling mechanisms, internal controls and information-technology systems can empower employees by providing guidance and information without constraining professional autonomy ([Adler & Borys, 2012](#)). When controls are too tight, the role of employees as stewards can turn into mere bureaucratic implementers, thus reducing the quality of information due to reduced initiative and operational efficiency. Thus, these results provide an important lesson: In the digital transformation of the public sector, the integration between technology systems and internal controls needs to be harmonious and not overburden each other to effectively support the quality of financial statements.

#### **Internal Control over Financial Reporting (ICoFR) moderates the effect of Internal Audit on the Quality of Ministry / Institution Financial Statements Information.**

The results of the analysis show that Internal Control over Financial Reporting (ICoFR) significantly and positively moderates the relationship between Internal Audit (IA) and Financial Statement Information Quality (FQI), with an interaction coefficient of 0.222, a T-statistic of 2.307, and a P-value of 0.011. This value is far below the significance threshold of 0.05, so hypothesis 7 can be accepted. This means that the stronger the implementation of ICoFR, the greater the influence of internal audits on the quality of financial reporting. This finding confirms that the internal audit function will significantly impact the quality of financial statements if a reliable internal control system supports it. ICoFR, in this case, is not just an administrative verification system but a structural foundation that allows internal audit results to be responded to, followed up, and used as the basis for systematic and continuous improvement.

Theoretically, this finding is in line with Stewardship Theory. [Davis, et al. \(1997\)](#) reveal that the stewardship theory has a man model based on a steward figure who behaves in a pro-organization manner and has collective/cooperative actions. As the embodiment of the model of man in stewardship theory, individuals, in this case, will behave cooperatively and cooperate with other related parties, such as the internal audit team, to create quality financial reports. Internal audit and technical units/auditees are interdependent units that can work together to achieve organizational goals ([Abdulai et al., 2021](#)). When internal controls are optimally functioning, audit/inspection recommendations can be implemented quickly and appropriately. Conversely, in an environment with weak controls, audit recommendations may not have the power of execution. This is also to the results of [Kewo & Afiah \(2017\)](#) research, which found that the internal control system and internal audit can jointly affect the quality of financial statements. Research by [Asyari et al. \(2021\)](#) also shows that strong internal control and an effective internal audit will positively affect the quality of financial statements. In this context, ICoFR acts as a quasi-moderation that magnifies/strengthens the positive effect of internal audit on report quality. The relationship between internal audits

and the quality of financial statement information will increase sharply when the value of ICoFR is high compared to organizations with low control.

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**Internal Control over Financial Reporting (ICoFR) moderates the effect of Follow-up on Audit Findings (FoAF) on the Quality of Information of Ministry / Institution Financial Statements.**

The analysis confirms that internal control over financial reporting (ICoFR) strengthens the link between follow-up on audit findings (FoAF) and financial-statement quality. The positive interaction coefficient of 0.194 ( $T = 1.771$ ;  $p = 0.038$ ) indicates pure moderation, meaning FoAF affects report quality only when a robust control environment exists. This finding situates ICoFR as an enabling control that channels post-audit recommendations into tangible corrections. Prior Indonesian evidence reinforces this mechanism. [Furqan et al. \(2020\)](#) found that audit-recommendation follow-up improves both service and reporting quality only in entities with high audit-recommendation completion rates. Research by [Indriani et al., \(2024\)](#) also found that APIP (an element of internal control) can moderate the relationship between FoAF and audit opinion, which is closely related to the quality aspects of government financial reports.

Theoretically, this finding is very relevant to Stewardship Theory, which places organizational actors as figures who act in the organization's interests and the principles they serve ([Davis et al., 1997](#)). When the internal control system is well-functioning through risk evaluation, control activities, and periodic monitoring, the implementation of follow-up examination results is carried out more consistently. It has a tangible impact on the quality of the information reported. Without strong internal controls, audit recommendations will not be prioritized or ignored. However, when internal controls actively provide structural impetus, implementing FoAF will result in substantive correction of financial statement weaknesses. As such, PIPK acts as an accountability booster, encouraging FoAF not to be merely an administrative document but to serve as a concrete basis for improved reporting quality.

**CONCLUSION**

This study aims to analyze the determinants of the quality of financial statement information in government by considering the moderating role of internal control over financial reporting (ICoFR) in strengthening the relationship between the independent variables, like human resource competence (HRC), implementation of SAKTI, internal audit, and follow-up on audit findings on the quality of financial statement information. Empirical findings show that human resource competence and internal audit positively and significantly influence the quality of financial statement information. In contrast, the implementation of SAKTI and follow-up on audit findings did not significantly affect the quality of financial statement information. However, the moderating role of ICoFR proved significant in some relationships. ICoFR strengthens the relationship between internal audit and follow-up on audit findings on the quality of financial statement information, indicating the importance of a strong control system in improving audit effectiveness and follow-up. On the other hand, it weakened the relationship between the implementation of SAKTI and the quality of financial statement information, indicating a potential disharmony between technology and internal control systems. These results reinforce the view in Stewardship Theory that public sector financial accountability is not only determined by the synergy between institutional structures, technological systems, and human resource competencies.

The findings of this study provide several substantive implications for the formulation of

public policy in the field of state financial management. Among them is the affirmation that financial governance reform cannot rely solely on strengthening application systems and regulations but must also be supported by increasing competence and strengthening the internal audit function. The government needs to pay special attention to the integration between technological systems (such as SAKTI) and the design of existing internal controls so that no overlap reduces the effectiveness of its influence on improving the quality of financial statements. In addition, strengthening follow-up on audit results must be placed within a systematic internal control framework, not just an administrative routine. ICoFR, in this case, acts as a governance instrument that can direct all these activities towards improving financial reporting accountability. Although it has made relevant conceptual and empirical contributions, this research has several limitations that deserve attention. The scope of this study is limited to central government agencies that use the SAKTI system, so these findings cannot be generalized directly to the context of local governments or other public entities with different financial system characteristics. In addition, the approach used is quantitative, perception-based through questionnaires, which has a risk of subjectivity bias, especially in measuring institutional variables such as audit and internal control. Considering these limitations, future research could focus on a more holistic approach. A mixed-method approach can provide a deeper understanding, especially in explaining the relationship dynamics between systems, people, and institutions. In addition, further studies that explore variables such as the effectiveness of system use, organizational culture, or leadership factors can enrich the understanding of the mechanism for improving the quality of financial statements. Comparative research between central and local governments is also relevant, given the differences in capacity and control structure at each level of the bureaucracy. Thus, this study confirms that improving the quality of public sector financial reports requires close collaboration between human capacity, the effectiveness of technological systems, and the strength of institutional control. ICoFR, in this case, is not just a monitoring system but must be positioned as a connecting node that allows synergies between governance elements to be optimally realized.

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