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THE EFFECT OF REGIONAL FINANCIAL ACCOUNTING SYSTEMS, INTERNAL CONTROL SYSTEMS, AND THE ROLE OF INTERNAL AUDITORS ON THE QUALITY OF FINANCIAL STATEMENTS
(STUDY ON REGIONAL APPARATUS ORGANIZATIONS OF JAMBI PROVINCE)

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Abstract
The purpose of this study is to examine the influence of the regional financial accounting system, internal control system, and the role of internal auditors on the quality of financial reports within the Jambi Province Regional Apparatus Organization. The research was conducted across various government offices by involving financial administration officers and expenditure treasurers as respondents. Data were collected using a questionnaire and analysed through linear regression techniques with the support of statistical software. The findings suggest that both the regional financial accounting system and the role of internal auditors have a substantial impact on enhancing the quality of financial reporting. Conversely, the internal control system does not show a notable influence. These results suggest that enhancing accounting systems and empowering internal audit functions can significantly improve financial governance in regional institutions.

Keywords: Regional Financial Accounting System, Internal Control System, Internal Auditor's Role, Quality of Financial Statements

INTRODUCTION

The Jambi Provincial Government is considered slow in handling the findings in the 2017 financial report. The Head of the Main Directorate of State Financial Development and Examination (Anggini et al., 2021), BPK RI, at the Regional State Loss Settlement Discussion Forum, said that until Semester 1 of 2018, the report on the settlement of State losses in the regions was only 39 percent of the arrears that the Jambi Provincial Government had not resolved. This means that the government is not handling the findings from the 2017 financial report promptly, which should be resolved as soon as possible (Biduri et al., 2023). It turns out that the 2017 financial statements of the Jambi Provincial Government still contain inappropriate data. In addition, the Supreme Audit Agency has identified numerous irregularities that do not comply with laws and regulations during its audits of government financial statements. (Dian Aditya et al., 2023)

Mutoharoh & Ifada (2023). This certainly increases public demands for good governance

and encourages the central and local governments to produce high-quality, reliable financial reports. The government financial statements will be audited by the government's external audit institution, BPK RI. However, when a local government gets a WTP opinion, it does not mean that there are no findings in the financial statements. However, BPK has provided four notes to the Jambi Provincial Government. (Mulyantoro et al., 2024)

(Rahmawati et al., 2022) There are several significant internal control weaknesses and non-compliance with laws and regulations that require improvement and immediate follow-up (www.jambiprov.go.id). First, the management of School Operational Assistance funds at the education office does not comply with the provisions stipulated in the Circular Letter of the Minister of Home Affairs. Second, the administration and presentation of the fixed assets obtained from the transfer of authority are inadequate. (Rawi & Muchlish, 2022) Assets handed over have not been appropriately verified, so many assets recorded in the Balance Sheet are not known to exist. Third, there are notes regarding the procurement of vocational teaching aids through direct appointment at the Jambi Provincial Education Office, which is not in accordance with the procurement provisions of Rp 3.20 M, which does not guide the mechanism for procuring facilities, which should guide the Permendikbud 25 of 2017 concerning technical guidelines for special allocation funds (www.jambi-independent.co.id). Fourth, BPK RI highlighted the shortage of work volume in 14 work packages at the PUPR Office amounting to Rp 4.83 M. Therefore, based on the background that has been described above, the authors are interested in conducting research related to "The Effect of Regional Financial Accounting Systems, Internal Control Systems, and the Role of Internal Auditors on the Quality of Financial Statements" with a case study of Regional Apparatus Organizations in Jambi Province. (Setyaningrum, 2022).

This situation indicates that although the Jambi Provincial Government has received an Unqualified Opinion (WTP), there are still significant deficiencies in internal controls and compliance with regulations that impact the reliability and transparency of financial reporting. These inconsistencies highlight a gap between audit opinions and actual financial management practices in the region. Therefore, this study offers a novelty by empirically examining how the Regional Financial Accounting System, Internal Control System, and the Role of Internal Auditors simultaneously influence the quality of financial statements. The research is expected to provide theoretical contributions to the development of public sector accounting literature and practical implications for strengthening governance, accountability, and transparency within local government institutions, particularly in Jambi Province.

THEORETICAL OVERVIEW

Quality of Financial Report

Sulistiani et al. (2023). Government Regulation Number 71 of 2010 states that the qualitative characteristics of financial statements are normative measures that must be realized in accounting information so that it can fulfill its purpose. (Sofyani et al., 2024) suggest that, in accordance with Government Regulation Number 71 of 2010, four normative prerequisite characteristics are required for government financial reports to meet the desired quality: relevant, reliable, comparable, and understandable.

Regional Financial Accounting System

Regional Financial Accounting System is a series of procedures starting from the process of data collection, recording, summarizing, up to financial reporting, in the context of accountability for the implementation of the APBD, which can be done manually or using computer applications (Permendagri Number 59 of 2007). The results of this study are consistent with those of Sulistiani et al. (2023), as well as Anas et al. (2023) and Lisa et al. (2023), which indicate that the Regional Financial Accounting System affects the Quality of Financial Statements.

Internal Control System

Mu'nis & Komaladewi (2019)The definition of the Internal Control System according to Government Regulation Number 60 of 2008 concerning the Government Internal Control System is an integral process in actions and activities carried out continuously by leaders and all employees to provide adequate assurance of the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. The results of this study are consistent with those of Rawi & Muchlish (2022), which found that the internal control system does not affect the quality of financial statements.

Auditor Internal Roll

(Saraswati & Puteri, 2023) Internal auditors are employees of agencies or organizations whose primary task is to conduct independent assessments and provide consulting services to increase the efficiency and effectiveness of their operational activities (Sihono & Munandar, 2023). Government internal auditors are responsible to the government in accordance with their authority.

The government will use audits conducted by internal auditors to take precautions against fraud. The results of this study are consistent with those of Tampubolon & Siagian (2020) and Suryandari & Susandya (2023), which indicate that the role of internal auditors affects the quality of local government financial reports (Sofyani et al., 2025).

Hypotheses

The implementation of the Regional Financial Accounting System has a significant positive effect on the Quality of Financial Statements in the Regional Apparatus Organizations of Jambi Province.

A well-designed and consistently applied regional financial accounting system facilitates the accurate and timely recording, processing, and presentation of financial information. This system serves as the foundation for financial accountability. When the accounting system is effectively implemented, it is expected to enhance the relevance, reliability, and transparency of financial statements. Therefore, the stronger the accounting system, the higher the quality of the resulting financial reports.

The Internal Control System has a significant positive effect on the Quality of Financial Statements in the Regional Apparatus Organizations of Jambi Province.

Internal control systems are designed to ensure compliance with regulations, safeguard assets, and support accurate financial reporting. In theory, an effective internal control system reduces the potential for errors, fraud, and inefficiencies. Although prior research has yielded mixed results, it is still assumed that improvements in internal control will lead to higher-quality financial reports by ensuring that procedures are followed and risks are mitigated.

The Role of Internal Auditors has a significant positive effect on the Quality of Financial Statements in Regional Apparatus Organizations of Jambi Province.

Internal auditors provide independent evaluations of financial activities, detect irregularities, and recommend improvements. Their function is essential for early detection of reporting issues and for promoting accountability within government agencies. Therefore, the more active and competent the internal audit function, the greater the likelihood that financial statements will be prepared in accordance with applicable standards and free from material misstatements.

The Regional Financial Accounting System, Internal Control System, and the Role of Internal Auditors simultaneously have a significant effect on the Quality of Financial Statements in Regional Apparatus Organizations of Jambi Province.

These three variables are interconnected components of financial governance. Together, they are expected to form a comprehensive mechanism that ensures accurate, transparent, and accountable financial reporting. The integration of a reliable accounting system, strong internal controls, and practical internal audit activities is assumed to produce high-quality financial statements that meet normative standards and public expectations.

RESEARCH METHODS

Research Population and Sample

According to Widijaya & Peny (2020), the population is as follows: "A generalization area consisting of objects/subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions". The population in this study was Regional Apparatus Organizations - Departments and Agencies, totalling 25 offices in Jambi Province. (Abbas et al., 2025)

A sample is a procedure in which only part of the population is selected and used to determine the desired properties and characteristics of the population (Alkausar et al., 2021). The sample in this study consisted of employees directly involved in the preparation of financial reports, namely the Financial Administration Officer (PPK) and the Expenditure Treasurer.

Data Type and Source

The source of the data tends to be the sense of where (the source) the data comes from. Based on this, the data is classified into two parts (Candraniawati & Suhendra, 2023):

1. Primary Data: Primary data is a data source that directly provides data to data collectors.
2. Quantitative data; data in the form of values or scores for the answers given by respondents to questions in the questionnaire distributed to respondents.

This research, as a whole, uses primary data, namely data obtained from questionnaires distributed to the Jambi Province Regional Apparatus Organization.

Validity Test

A questionnaire is considered valid if its questions can reveal what will be measured by the questionnaire (Chandra & Junita, 2021). An instrument is valid if it can measure what is desired and reveal data on the variables studied precisely. Validity is the degree to which the data that actually occur on the object of research match the data that researchers can report. Valid data is data that is no different between the data reported by researchers and the data that actually occurs on the object of research (Fujianti et al., 2024). If the recount exceeds the r table on a two-sided test at a certain confidence level, it is concluded that the instrument meets the validity criteria, so the item is feasible (valid).

Reliability Test

The primary purpose of the reliability test is to determine the consistency or regularity of the measurement results of an instrument if the instrument is used as a measuring instrument for an object or respondent (Iskandar & Fasihat, 2024). Reliability test results reflect whether a research instrument can be trusted, based on the level of stability and fixity of the measuring instrument, so that the measurement results obtained accurately reflect what is being measured. A construct or variable is said to be reliable if it provides a Cronbach Alpha value> 0.70 (Madinah, 2024).

Hypothesis Test

The research hypothesis was tested using multiple regression analysis models. Hypothesis testing is used to determine whether the independent variable influences the dependent variable. In testing this hypothesis, the SPSS 22.0 for Windows program package is used. Hypothesis testing is carried out in two stages:

a. Stage 1 is to test the research model with the F Test; This research model was fit, Test Probability significance <0.05.
b. Stage 2 is to test the hypothesis with the t-test; The t-test was used to determine the effect of each independent variable on the dependent variable. F test

Simultaneous hypothesis testing (overall) assesses whether the independent variables, as a group, influence the dependent variable (Mukhibad et al., 2020). Test criteria

1. If sig. > 0,05 ((α = 5%), H0 accepted, and Ha rejected.
2. If sig. < 0,05 ((α = 5%), H0 rejected, and Ha accepted.

T test

The t-test shows how far the influence of an independent variable, individually, accounts for variation in the dependent variable (Pranesti & Kusuma, 2021). The test procedure is to calculate the t count, then compare the t value with the table. The decision-making criteria are as follows:

1. If sig. > 0,05 ((α = 5%), H0 accepted, and Ha rejected.
2. If sig. < 0,05 ((α = 5%), H0 rejected, and Ha accepted.

Coefficient of Determination Test (R^2)

The coefficient of determination (R^2) is used to assess how well the model explains the variation in the dependent variable (Rawi & Muchlish, 2022). The Adjusted R^2 value can increase or decrease when one independent variable is added to the model. Adjusted R^2 ranges from zero to 1 ($0 \leq$ adjusted R2 ≤ 1). This means that when adjusted $R^2 = 0$ is used, it shows that there is no influence between the independent variable on the dependent variable, if the adjusted R2 is getting bigger close to 1, it shows the more substantial the impact of the independent variable on the dependent variable and if the adjusted R2 is getting smaller close to 0, the smaller the influence of the independent variable on the dependent variable (Yuda et al., 2022).

RESULTS AND DISCUSSION

Validity Test

A questionnaire is considered valid if the questions on the questionnaire can reveal the variables to be studied at the Jambi Province Regional Apparatus Organization, which the questionnaire will measure. The Regional Financial Accounting System variable (X1) consists of 7 questions, all of which are valid. The questions/statements used to calculate the Regional Financial Accounting System variable (X1) are said to be valid because r count is greater than r table, which

is shown in the following table:

Tabel 1

Validity Test Results for Regional Financial Accounting System Variables (X1)

Question Items	Comparison of r count with r table			
	r count	r table	Descriptopn	Validity
X1.1	0,437**	0,3044	r hit > r tab	Valid
X1.2	0,621**		r hit > r tab	Valid
X1.3	0,641**		r hit > r tab	Valid
X1.4	0,579**		r hit > r tab	Valid
X1.5	0,673**		r hit > r tab	Valid
X1.6	0,694**		r hit > r tab	Valid
X1.7	0,591**		r hit > r tab	Valid

Source: SPSS output result (2020)

The Internal Control System variable (X2) consists of 7 valid questions/statements used in this study, as shown in the following table:

Tabel 2

Validity Test Results for Internal Control System Variables (X2)

Question Items	Comparison of r count with r table			
	r count	r table	Descriptopn	Validity
X2.1	0,560**	0,3044	r hit > r tab	Valid
X2.2	0,586**		r hit > r tab	Valid
X2.3	0,608**		r hit > r tab	Valid
X2.4	0,705**		r hit > r tab	Valid
X2.5	0,677**		r hit > r tab	Valid
X2.6	0,699**		r hit > r tab	Valid
X2.7	0,649**		r hit > r tab	Valid

Source: SPSS output result (2020)

The Internal Auditor Role variable (X3) consists of 7 questions/statements, which show valid results, see the following table:

Tabel 3

Validity Test Results for Internal Auditor Role Variables (X3)

Question Items	Comparison of r count with r table			
	r count	r table	Descriptopn	Validity
X3.1	0,658**	0,3044	r hit > r tab	Valid
X3.2	0,860**		r hit > r tab	Valid
X3.3	0,699**		r hit > r tab	Valid
X3.4	0,732**		r hit > r tab	Valid
X3.5	0,755**		r hit > r tab	Valid
X3.6	0,659**		r hit > r tab	Valid
X3.7	0,525**		r hit > r tab	Valid

Source: SPSS output result (2020)

The Financial Statement Quality variable (Y) consists of 6 questions/statements whose results are valid, as shown in the following table:

Tabel 4

Validity Test Results for Financial Statement Quality Variables (Y)

Question Items	Comparison of r count with r table			
	r count	r table	Descriptopn	Validity
Y.1	0,693**	0,3044	r hit > r tab	Valid
Y.2	0,703**		r hit > r tab	Valid
Y.3	0,535**		r hit > r tab	Valid
Y.4	0,771**		r hit > r tab	Valid
Y.5	0,581**		r hit > r tab	Valid
Y.6	0,632**		r hit > r tab	Valid

Source: SPSS result (2020)

The SPSS 22.0 tool has provided facilities for measuring reliability with the Cronbach Alpha (α) statistical test. A variable is said to be reliable if its Cronbach alpha value is> 0.70. The results of the Cronbach alpha value for each variable can be seen in the following table:

Tabel 5
Reliability Test Results

Variable	Question Items	Cronbach alpha(α)
Regional Financial Accounting System (X1)	7	0.704
Internal Control System (X2)	7	0.756
Internal Auditor Role (X3)	7	0.820
Quality of Financial Statements (Y)	6	0.733

Source: SPSS result (2020)

The Cronbach alpha values for each variable in the Regional Financial Accounting System (X1), Internal Control System (X2), Internal Auditor Role (X3), and Quality of Financial Statements (Y) are all above 0.7. Thus, it is confirmed that all questions used to measure the variables in this study are reliable.

Multiple Linear Regression Analysis

Multiple linear regression analysis is a statistical method for modelling the relationship between two or more independent variables (X) and a dependent variable (Y).

Tabel 6
Output Results Multiple Linear Regression Test Results Coefficients a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.247	6.819		0.476	0.637
	SAKD	0.310	0.122	0.355	2.534	0.016
	SPI	0.082	0.121	0.095	0.678	0.502
	PAI	0.350	0.137	0.358	2.547	0.015

Source: Output SPSS 22

From the regression results as stated in the table, the regression Equation is obtained as follows**:**

Y = 3,247 + 0,310 X1 + 0,082 X2 + 0,350 X3 + e

F test

The following are the F-test results, which can be seen in the table below:

Tabel 7
F-test Result ANOVA

Model	Sum of Squares	Df	Mean Square	F	Sig.
Model	62,631	3	20,787	4,37	,010[b]
Residual	180,615	38	4,753	3	
Total	242,976	41			

Source: Output SPSS 22

The F-test results in the table above indicate that the significance value is 0.00 < 0.05 (α = 5%). This means that the Regional Financial Accounting System (X1), the Internal Control System (X2), and the Role of the Internal Auditor (X3) affect the Quality of Financial Statements.

T test

The Regional Financial Accounting System (X1), Internal Control System (X2), and the Role of the Internal Auditor (X3) on the Quality of Financial Statements are tested simultaneously. The calculations using SPSS version 22, presented in the obtained t-value, are as follows.

Tabel 8
Output Results Multiple Linear Regression Test Results Coefficients a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.247	6.819		0.476	0.637
	SAKD	0.310	0.122	0.355	2.534	0.016
	SPI	0.082	0.121	0.095	0.678	0.502
	PAI	0.350	0.137	0.358	2.547	0.015

Source: Output SPSS 22

Based on the table, it can be explained that hypothesis testing is as follows:

1. Testing the coefficient of the Regional Financial Accounting System variable (X1)
   Hypothesis testing regarding the effect of the Regional Financial Accounting System variable on the Quality of Financial Statements shows a significance level of 0.016 < 0.05; thus, H0 is rejected, and Ha is accepted. From these results, it can be concluded that the Regional Financial Accounting System affects the Quality of Financial Statements.
2. Testing the coefficient of the Internal Control System variable (X2)
   Hypothesis testing regarding the effect of the Internal Control System variable on the Quality of Financial Statements shows a significance level of 0.502 > 0.05; thus, H0 is accepted, and Ha is rejected. So, it can be concluded that the Internal Control System does not affect the Quality of Financial Statements.
3. Testing the coefficient of the Internal Auditor Role variable (X3)
   Hypothesis testing regarding the effect of the Internal Auditor Role variable on the Quality of Financial Statements shows a significance level of 0.015 < 0.05; thus, H0 is rejected, and Ha is accepted. The Role of the Internal Auditor affects the Quality of Financial Statements.

Coefficient of Determination (R^2)

The determination test is used to determine the magnitude of the independent variables in influencing the dependent variable, it can be seen through the coefficient of determination indicated by the Adjusted R Square (R^2) value, the Adjusted R Square is chosen so that it is not biased towards the number of independent variables intended into the model, because unlike R^2 the Adjusted R Square value can increase or decrease if one independent variable is added to the model, while R^2 for each additional independent variable, the R Square will definitely increase no matter whether the variable has a significant effect on the dependent variable (Setyowati et al., 2025).

The effect of accountability (X) on the dependent variable (Y) is shown by the coefficient of determination (R^2). Based on the test results, the coefficient of determination is obtained as follows:

Table 9
R^2 test Result Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,0507	,257	,198	2,1801

Source: Output SPSS 22

The results of the determination test show that the coefficient of determination (Adjusted R Square) is 0.198 which means that only 19.8% (very weak) of the quality of financial reports is explained by the variables of the Regional Financial Accounting System, Internal Control System, and the Role of the Internal Auditor while the remaining 80.2% (100% - 19.8%) is explained by other variables not used in this study.

The Influence of the Regional Financial Accounting System on the Quality of Financial Reports.

The statistical results indicate that the SAKD variable has a B coefficient of 0.310, a t-value of 2.534, and a significance level of 0.016. Since the significance value is less than 0.05, it can be concluded that the Regional Financial Accounting System has a significant positive effect on the Quality of Financial Statements. The standardized coefficient (Beta = 0.355) also shows a moderate influence. This result is consistent with previous research (Sulistiani et al., 2023; Anas et al., 2023), which suggests that a well-implemented accounting system enhances the relevance and reliability of government financial reporting.

The Influence of the Internal Control System on the Quality of Financial Reports.

The SPI variable has a B coefficient of 0.082, a t-value of 0.678, and a significance value of 0.502, which is greater than 0.05. This means that the Internal Control System has no significant effect on the Quality of Financial Statements in this study. The standardized coefficient (Beta = 0.095) indicates a weak contribution. This result supports the findings of Rawi & Muchlish (2022), suggesting that although internal controls are designed to ensure financial accountability,

weaknesses in their implementation can limit their effectiveness in practice.

The Influence of the Role of Internal Auditors on the Quality of Financial Reports.

The PAI variable shows a B coefficient of 0.350, a t-value of 2.547, and a significance value of 0.015, indicating a significant positive effect on the Quality of Financial Statements. The standardized coefficient (Beta = 0.358) reveals that the internal auditors play a substantial role. These findings align with prior studies (Tampubolon & Siagian, 2020; Suryandari & Susandya, 2023), which argue that effective internal auditing enhances the accuracy and integrity of financial reports through proactive risk assessment and oversight.

The Influence of the Regional Financial Accounting System, Internal Control System, and the Role of Internal Auditors on the Quality of Financial Reports

To determine whether the independent variables—Regional Financial Accounting System (SAKD), Internal Control System (SPI), and Role of Internal Auditors (PAI)—have a simultaneous influence on the Quality of Financial Statements, an F-test was conducted. As shown in Table 7, the F-test produces an F value of 4.373 with a significance level (Sig.) of 0.010. Because the significance value is less than 0.05, it can be concluded that: This means that although the internal control system (SPI) did not have a significant effect individually (based on t-test results), together with the other two variables (SAKD and PAI), it contributes to explaining the variability in the quality of financial reporting. The implication is that financial governance mechanisms work better collectively than in isolation.

CONCLUSION

Based on the analysis of the influence of the regional financial accounting system, the internal control system, and the role of internal auditors on the quality of financial statements, it can be concluded that the regional financial accounting system and the role of internal auditors significantly improve the quality of financial reporting. This indicates that better implementation of the accounting system and a stronger role of internal auditors contribute positively to the credibility and transparency of local government financial reports. On the other hand, the internal control system did not show a significant influence, suggesting the need for further improvement in this area.

The implications of these findings emphasize the importance of strengthening human resource competencies in financial management across regional government units. Enhancing the implementation of the financial accounting system and empowering internal auditors should be key priorities. Although the internal control system did not show a direct impact in this study, its development remains essential to support more accountable financial reporting in the long term.

Future research is encouraged to explore additional variables that may influence the quality

of local government financial statements, such as organizational culture, leadership, or the use of financial technology. It is also recommended that future studies design new or adapted questionnaires that reflect the unique characteristics and contextual conditions of the research area, to ensure a more accurate and relevant understanding of the underlying issues.

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