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THE INFLUENCE OF THE REGIONAL ACCOUNTING FINANCIAL SYSTEM USING INFORMATION TECHNOLOGY AND INTERNAL CONTROL SYSTEMS ON THE QUALITY OF FINANCIAL REPORTING IN DIBAL VILLAGE NGEMPLAK DISTRICT BOYOLALI

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Abstract

This research is a type of quantitative research that aims to determine the effect of the regional accounting financial system, the use of information technology, and the internal control system on the quality of financial reports in the village of Dibal Ngemplak Boyolali. The type of data used in this study is primary data obtained directly from respondents by distributing questionnaires and literature. The sample of this research is all the apparatus of Dibal Ngemplak Boyolali Village, totaling 60 respondents. The sampling technique in this study used a purposive sampling technique. The data in this study were processed using SPSS IBM Statistics Software Version 18. The results of this study revealed that the influence of the regional accounting financial system, the use of information technology, and the internal control system had an effect on the quality of the financial reports of the Dibal Ngempalk Boyolali Village Government.

Keywords: *Regional Financial Accounting System, Utilization of Information Technology, Internal Control Systems, Quality of Financial Reports.*

1. INTRODUCTION

Public sector organizations are developing very rapidly in line with the state financial reforms carried out in Indonesia. Regional Government (Pemda) has considerable authority to manage the resources it has. Regional governments are also obliged to report and be accountable for the management of their resources. Therefore, an accounting system is a necessity and a demand for every local government. The benefit of a Regional Government Accounting System based on government accounting standards is to increase the accountability and reliability of government financial managers.

So that local governments can carry out these activities efficiently, effectively and responsibly, adequate tools are needed. Nowadays, the tool usually used is a computer. Because computers are tools that contain high technology. In the field of technology, especially information technology will have a direct influence on accounting information systems, which are usually used by various organizations. As public sector organizations, local governments are required to provide financial reports and be accountable properly.

The quality of a regional government financial report can be determined by how good the internal control is in the regional government institution itself. If internal control is weak then detecting fraud in the preparation of financial reports will be difficult so that the audit evidence obtained by the local government will not be competent. However, if the internal control system

is good, it can suppress the occurrence of errors and fraud within limits deemed appropriate, so that if fraud occurs it will be immediately identified and resolved. With the implementation of the Government Internal Control System (SPIP), it can monitor and provide confidence in achieving the goals of an organization that activities have been carried out in accordance with what was planned effectively and efficiently in realizing good governance. SPIP is carried out continuously by the leadership and all employees in order to create integrated supervision policies for regional government administration.

Previous research that underlies and supports the implementation of regional financial accounting systems that influence the quality of regional financial reports is research by Indrayani and Widiastuti (2020), Darmawan and Darwanis (2018) which states that the government accounting system influences the quality of SKPD financial reports. In contrast to the research results from Kartopawiro and Susanto (2018), Harmoni (2017) proves that the government accounting system has no effect on the quality of SKPD financial reports.

The influence of the use of information technology on the quality of local government financial reports has been proven by research results from Pravasanti and Ningsih (2019), Darmawan and Darwanis (2018). Meanwhile, Harmoni's (2017) research results show that the use of information technology has no effect on the quality of regional government financial reports. Indrayani and Widiastuti (2020), Mene, Karamoy and Warongan (2018) conducted research on the influence of the regional government's internal control system with the result that the implementation of the regional government's internal control system had an effect on the quality of the regional government's financial reports in North Halmahera Regency.

The researcher chose to conduct research in Dibal Village, Ngemplak District, Boyolali Regency because he wanted to find out to what extent the SKPD employees in Dibal Village understand how to operate or master the regional financial accounting system, and how effectively the SKPD employees in Dibal Village utilize the information technology that is already available. Apart from that, researchers also want to know the role of SKPD employees in Dibal Village in coordinating, developing and reviewing the internal control system in 2022 in Dibal Village, Ngemplak District, Boyolali Regency.

Based on this background, researchers are interested in conducting research again with the title "The Influence of Implementing the Regional Financial Accounting System (SAKD), Using Information Technology, and Internal Control Systems on the Quality of Regional Government Financial Reports in Dibal Village, Ngemplak District, Boyolali Regency."

The objectives of this research are: (1) To determine the influence of the Regional Financial Accounting System on the quality of financial reports in Dibal Village, Ngemplak District, Boyolali Regency. (2) To determine the effect of the use of information technology on the quality of financial reports in Dibal Village, Ngemplak District, Boyolali Regency. (3) To determine the effect of the Internal Control System on the quality of financial reports in Dibal Village, Ngemplak District, Boyolali Regency.

2. RESEARCH METHODS

The type of research data used in this research is quantitative, while the research data source used in this research is primary data. This research was carried out in Dibal Ngemplak Boyolali Village, starting in June and ending. Data was collected by distributing questionnaires to respondents and literature study. The population in this study were all village officials, BPD, RT heads and deputies, RW heads and deputies, and the people of Dibal Village who held a Bachelor's degree in Accounting, namely 60 people. Sampling in this research used a purposive sampling method. The analysis techniques used in this research

are descriptive statistical analysis, validity test, reliability test, normality test, multicollinearity test, autocorrelation test, regression test and hypothesis test.

3. RESULTS AND DISCUSSION

3.1. Research result

3.1.1 Descriptive Statistical Analysis

Analysis is carried out by calculating the maximum, minimum and average values of the sample. The following are the results of descriptive statistical analysis processed using SPSS version 18 as follows:

Tabel 1
Results of Descriptive Statistical Analysis

Descriptive Statistics					
	N	**Minimum**	**Maximum**	**Mean**	**Std. Deviation**
Regional Accounting Financial System (X1)	60	27,00	35,00	31,0000	1,58382
Utilization of Information Technology (X2)	60	27,00	34,00	30,4667	1,68208
Control System (X3)	60	27,00	34,00	29,7333	1,44816
Quality of Financial Reports (Y)	60	28,00	35,00	31,9833	1,61026
Valid N (listwise)	60				

Source: Primary data processed from SPSS 18

3.1.2. Validity Test

The validity test is used to measure whether a questionnaire is valid or not by comparing rcount with rtable. If rcount ≥ rtable and positively correlated then the question item is valid

Tabel 2
Validity Test Results

Variabel	statement items	Person Correlation	R Table	Information
Regional Accounting Financial System (X1)	X1.1	0,522	0,254	Valid
	X1.2	0,517	0,254	Valid
	X1.3	0,415	0,254	Valid
	X1.4	0,478	0,254	Valid

	X1.5	0,553	0,254	Valid
	X1.6	0,473	0,254	Valid
	X1.7	0,411	0,254	Valid
Utilization of Information Technology (X2)	X2.1	0,436	0,254	Valid
	X2.2	0,411	0,254	Valid
	X2.3	0,762	0,254	Valid
	X2.4	0,410	0,254	Valid
	X2.5	0,390	0,254	Valid
	X2.6	0,441	0,254	Valid
	X2.7	0,762	0,254	Valid
Control System (X3)	X3.1	0,550	0,254	Valid
	X3.2	0,349	0,254	Valid
	X3.3	0,527	0,254	Valid
	X3.4	0,427	0,254	Valid
	X3.5	0,557	0,254	Valid
	X3.6	0,396	0,254	Valid
	X3.7	0,470	0,254	Valid
Quality of Financial Reports (Y)	Y1.1	0,534	0,254	Valid
	Y1.2	0,502	0,254	Valid
	Y1.3	0,373	0,254	Valid
	Y1.4	0,537	0,254	Valid
	Y1.5	0,407	0,254	Valid
	Y1.6	0,528	0,254	Valid
	Y1.7	0,436	0,254	Valid

Source: Primary data processed from SPSS 18

The table above states that all question items in the questionnaire for all variables are declared valid. Because for all question items the calculated R value is ≥ the table R value.

3.1.3. Uji Reliabilitas

Decision making on the reliability of a variable is determined by assuming that the Cronbach's alpha value is ≥ 0.60. The following are the results of the reliability test:

Table 3
Reliability Test Results

Variable	*Cronbach's Alpha*	Reliability Limits	Information
Regional Accounting Financial System (X1)	0,677	0,60	Reliabel
Utilization of Information Technology (X2)	0,708	0,60	Reliabel

Sistem Control System (X3)	0,661	0,60	Reliabel
Quality of Financial Reports (Y)	0,671	0,60	Reliabel

Source: Primary data processed from SPSS 18

The table above states that all the variables used in this research are reliable, and overall have met the requirements because the variables have a Cronbach Alpha value ≥ 0.60 so they are suitable for use as measuring instruments for questionnaires in this research.

3.1.4. Normality Test

Tabel 4
Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	1,10253554
Most Extreme Differences	Absolute	0,091
	Positive	0,057
	Negative	-0,091
Kolmogorov-Smirnov Z		0,706
Asymp. Sig. (2-tailed)		0,701

Source: Primary data processed from SPSS 18

This normality test uses the Kolmogorov-Smirnov test. The basis for decision making in the Kolmogorov-Smirnov test, if the significance value is ≥ 0.05 then the residual value is normally distributed and if the significance value is ≤ 0.05 then the residual value is not normally distributed.

The table states that the results of the normality test show that the Kolmogorov-Smirnov Z value is 0.706 ≥ 0.05, so it can be concluded that the residual value is normally distributed.

3.1.5. Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between the independent variables.

Tabel 5
Multicollinearity Test Result

Model	*Collinearity Statistics*	
	Tolerance	***VIF***
Regional Accounting Financial System (X1)	0,535	1,870
Utilization of Information Technology (X2)	0,438	2,283
Control System (X3)	0,506	1,976

Source: Primary data processed from SPSS 18

Berdasarkan hasil uji multikolinieritas dapat diketahui nilai *tolerance* yang diperoleh dari masing-masing variabel adalah > 0,10 maka artinya tidak terjadi multikolinieritas dalam model regresi. Selain itu nilai *Varian Inflation Factor* (VIF) setiap variabel adalah ≤ 10,00 maka dapat dikatakan tidak terjadi multikolinieritas dalam model regresi.

3.1.6. Uji Autokorelasi

Aims to test whether in the linear regression model there is a correlation between confounding errors in period t-i (previous period). The following are the results of the SPSS autokerelas test:

Tabel 6
Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,729[a]	0,531	0,506	1,13168	2,340

Source: Primary data processed from SPSS 18

From table 3.6 it can be explained that a good regression is one that is free from autocorrelation symptoms, which can be calculated with a significance value of 5%, d (Durbin-Watson) of 2.340, dL = 1.5144, dU = 1.6518, the formula is used is dU < d < 4-dU. So the result is = 1.6518 < 2.340 < 2.3482 and it can be concluded that the hypothesis is accepted or the regression is normal and free from autocorrelation symptoms.

3.1.7. Multiple Linear Regression Analysis

This analysis model was chosen because this research was designed to examine dependent variables. The results of data management using the help of the IBM SPSS Statistics 18 application program are as follows:

Table 7
Results of Multiple Linear Regression Analysis
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	8,254	3,338		2,473	0,016
	Regional Accounting Financial System (X1)	0,727	0,127	0,715	5,713	0,000
	Utilization of Information Technology (X2)	-0,079	0,132	-0,083	-0,600	0,551
	Control System (X3)	0,122	0,143	0,109	0,851	0,399

Source: Primary data processed from SPSS 18

From the results of the multiple linear regression test, the multiple linear regression equation can be obtained as follows.

$Y = \alpha + \beta 1X1 + \beta 2X2 + e$

$Y= 8.254 + 0.727 (X1) - 0.079 (X2) + 0.122 (X3)+ e$

Information:

Y: Quality of Financial Reports

X1: Regional Financial Accounting System

X2: Utilization of Information Technology

X3: Internal Control System

α : Constant

β : Coefficient e : error

Based on the results of data management using the SPSS Version 18.0 program. It can be seen that the result of the constant 8.254 gives the understanding that if the independent variable has a value of zero then the Financial Report Quality variable has not changed. Meanwhile, β1 is the regression coefficient and the variable which means that every one unit increase in the Information Technology Utilization variable will reduce the Quality of Financial Reports by 0.079 with the assumption that other variables are constant. The value of β3, which is the regression coefficient of the variable

3.1.8. F test (Model Feasibility test)

This test is used to test the feasibility of the regression model and the magnitude of the influence of the independent variables together on the dependent variable and to determine whether the regression model is feasible or not.

Table 8
F Test Results (Model Feasibility Test)

ANOVA[b]						
Model		**Sum of Squares**	**Df**	**Mean Square**	**F**	**Sig.**
1	Regression	81,264	3	27,088	21,151	0,000[a]
	Residual	71,719	56	1,281		
	Total	152,983	59			

Source: Primary data processed from SPSS 18

From table 3.8, it is obtained that Fcount is 21.151 > Ftable 2.76 and the significance value is 0.000 <0.05, so simultaneously there is a significant influence on the variables of the regional financial accounting system (X1), the use of information technology (X2), and the internal control system (X3) on the quality of financial reports (Y). And the regression model is suitable for use in research.

3.1.9. t Test

The t test aims to determine whether each independent variable is significant or not individually for the dependent variable, at a significance level of 0.05

Table 9
T Test Result

Coefficients[a]						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**		
		B	**Std. Error**	**Beta**	**t**	**Sig.**
1	(Constant)	8,254	3,338		2,473	0,016
	Regional Accounting Financial System (X1)	0,727	0,127	0,715	5,713	0,000
	Utilization of Information Technology (X2)	-0,079	0,132	-0,083	-0,600	0,551
	Control System (X3)	0,122	0,143	0,109	0,851	0,399

Source: Primary data processed from SPSS 18

Based on the table above, it can be seen that the significance value of the Regional Financial Accounting System (X1) on the Quality of Financial Reports (Y) is 0.000 ≤0.05 and the tcount value is 5.713 ≥ ttable 2.000 so that H1 is accepted. This means that there is a positive and significant influence from the Regional Financial Accounting System (X1) on the Quality of Financial Reports (Y). The significance value of the Use of Information Technology (X2) on the Quality of Financial Reports (Y) is 0.551 ≥ 0.05, so H2 is rejected. This means that there is no significant influence from the Use of Information Technology (X2) on the Quality of Financial

Reports (Y), and the significance value of the Internal Control System (X3) on the Quality of Financial Reports (Y) is the significant value t 0.399 ≥ α 0.05 and the t value 0.851 ≤ ttable 2.000, so H3 is rejected. This means that there is no significant influence from the Internal Control System (X3) on the Quality of Financial Reports (Y).

3.1.10. Coefficient of Determination Test (R^2)

The results of calculating the R value and coefficient of determination in this study are as follows.

Table 10

Coefficient of Determination Test (R^2) Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,729	0,531	0,506	1,13168

Source: Primary data processed from SPSS 18

Table 3.10 above explains that the R2 value is 0.506, thus the percentage of simultaneous influence of the Regional Accounting Financial System (X1), Use of Information Technology (X2), Internal Control System (X3) on the Quality of Financial Reports (Y) is 50.6%, the remainder 49.4% was influenced by other variables outside this research.

3.2. Discussion

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

Based on the results of the partial test (t test), it is known that the Regional Accounting Financial System has a significant effect on the Quality of the Financial Reports of the Dibal Ngemplak Boyolali Village Government, which can be seen from the hypothesis testing value, the significant value of t is 0.000 < α 0.05 and tcount is 5.713 > ttable 2.000, so that The Regional Accounting Financial System has a significant effect on the Quality of Financial Reports.

Based on the research results, it shows that the regional financial accounting system has a significant effect on the quality of financial reports. To obtain quality financial reports, a system is needed to prepare financial reports. The system used to produce quality reports here is the regional financial accounting system (SAKD). The presence of an accounting system really plays an important role, because of its role in ensuring the quality of information in financial reports.

The results of this test support previous research, namely Pravasanti & Ningsih (2019) in their work The Influence of the Quality of Regional Apparatus, Regional Financial Accounting Systems, and the Use of Information Technology on the Quality of Financial Reports of the Regional Government of Sukoharjo Regency, the implementation of the Regional Financial Accounting System has proven to have a positive effect on the Quality of Financial Reports.

3.2.2 The Effect of Using Information Technology on the Quality of Financial Reports

The partial test (t test) shows that the Information Technology Utilization variable has no significant effect on the Quality of the Financial Reports of the Dibal Ngemplak Boyolali Village Government. This can be seen from hypothesis testing with a significant value of t 0.551 > α

0.05. Based on these data, the use of information technology does not have a significant effect on the quality of the financial reports of the Dibal Ngemplak Boyolali Village Government

The insignificance of this variable is possibly due to the fact that the use of information technology in Dibal Ngemplak Boyolali Village has not been carried out optimally, due to the lack of human resources who are competent in the use of existing Information Technology. Dibal Ngemplak Boyolali Village already has good information technology in the form of hardware such as computers and laptops as well as software such as the regional financial accounting system (SKAD), but employees are not yet able to use it properly.

The results of this research contradict the research results of Mene, et al (2018) in their work The Influence of the Use of Information Technology and the Implementation of the Government's Internal Control System on the Quality of the Regional Government's Financial Reports in North Halmahera Regency. Likewise with the research results of Darmawan, Darwanis (2018) in his work The Influence of Internal Control Systems, Utilization of Technology, Human Resource Competence and Implementation of Regional Accounting Systems on the Quality of Aceh Province SKPA Financial Reports. The use of technology has been proven to have a positive and significant effect on the quality of financial reports.

However, this research is in accordance with the research results of Harnoni (2017) in his work The Influence of Village Human Resource Capacity on village development. Utilization of Information Technology and Internal Control Systems on the Quality of Regional Government Financial Reports. The use of Information Technology has not been proven to have a significant effect on the Quality of Financial Reports

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

The third hypothesis of this research is to test whether there is an influence of the Internal Control System on the Quality of Financial Reports. The partial test (t test) shows that the Internal Control System variable has no significant effect on the Quality of Financial Reports. Based on hypothesis testing for the Internal Control System, the significant value of t is 0.399 > α 0.05 and the t value is 0.851 < ttable 2.000. The research results show that the Internal Control System does not have a significant effect on the Quality of Financial Reports of the Dibal Ngemplak Boyolali Village Government.

The insignificance of this variable is possibly due to the internal control system in Dibal Ngemplak Boyolali Village not being implemented optimally. This is characterized by not being effective and efficient in determining limits and misstatements in financial reports, establishing internal and management control over risks and carrying out a complete risk analysis of the possibility of invalidity in the accounting system. Therefore, the government must implement an internal control system optimally and effectively in order to create good and high-quality financial reports.

The results of this research contradict the research results of Indrayani & Widiastuti (2020) in their work The Influence of Implementing a Regional Government Financial Accounting System and an Internal Control System on the Quality of Regional Government Financial Reports with Human Resource Competence as a Moderating Variable. The Internal Control System has been proven to have a significant effect on the Quality of Financial Reports.

However, this research is in accordance with the research results of Mokoginta, et al (2017) in their work The Influence of Internal Control Systems and Regional Financial Accounting Systems on the Quality of Government Financial Reports. The Internal Control System has been proven to have no significant effect on the Quality of Financial Reports.

4. CONCLUSIONS AND RECOMMENDATIONS

4.1. Conclusions

Based on the analysis and testing of the data in this research, the author draws the following conclusions:

1. Partial test results show that the Regional Financial Accounting System has a positive and significant effect on the Quality of Financial Reports.
2. Partial test results show that the use of information technology does not have a significant effect on the quality of financial reports.
3. Partial test results show that the Internal Control System has no significant effect on the Quality of Financial Reports

4.2. Recommendations

Based on the research results above, the author would like to provide several suggestions for the Village Government of Dibal, Ngemplak, Boyolali, and also for researchers who will continue this research so that it becomes more perfect. Suggestions that researchers provide include:

1. For the Dibal Ngemplak Boyolali Village Government, in order to further improve its performance, especially in the field of utilizing information technology and internal control systems, namely by attending training in this field so that the objectives of the agency can be carried out in accordance with the regulations that have been established and a government that has good and clean governance.
2. Future researchers are expected to be able to use various other methods to obtain complete data, for example by conducting direct interviews with respondents when filling out the questionnaire so that the respondents' answers more closely reflect the actual answers. And it is hoped that it can expand the reach of research, namely by taking more samples so that the results can be generalized.

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