

ANALYSIS OF THE IMPACT OF ACCOUNTABILITY AND TRANSPARENCY ON THE QUALITY OF FINANCIAL REPORTS WITH INTERNAL CONTROL SYSTEM AS A MODERATING VARIABLE

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Abstract

The main objective of this research is to analyze the impact of accountability and transparency on the quality of ANRI financial reports and the internal control system as a moderating variable. The study employs a causal impact method, aided by descriptive data analysis and regression weight analysis using AMOS 18, with a research sample of 85 ANRI employees selected through probability sampling and random sampling strategies. The research results indicate that accountability at ANRI is categorized as fairly good, while transparency, the quality of financial reports, and the internal control system at ANRI are categorized as good. Furthermore, the study shows that accountability and transparency collectively have a significant influence on the quality of financial reports at ANRI. Transparency, in partial terms, has a positive and significant impact on the quality of financial reports, while accountability has a positive but not significant influence on the quality of financial reports at ANRI. The internal control system strengthens the relationship, significantly enhancing the impact of transparency on the quality of financial reports, but the internal control system does not significantly strengthen the impact of accountability on the quality of financial reports at ANRI.

Keywords: Accountability, transparency, quality of financial report, internal control system

Abstrak

Tujuan utama dari penelitian ini adalah untuk menganalisis dampak akuntabilitas dan transparansi terhadap kualitas laporan keuangan ANRI dan sistem pengendalian intern sebagai variabel moderasi. Penelitian ini menggunakan metode dampak kausal, dibantu dengan analisis data deskriptif dan analisis bobot regresi menggunakan AMOS 18, dengan sampel penelitian sebanyak 85 pegawai ANRI yang dipilih melalui strategi probability sampling dan random sampling. Hasil penelitian menunjukkan bahwa akuntabilitas di ANRI dikategorikan cukup baik, sedangkan transparansi, kualitas laporan keuangan, dan sistem pengendalian internal di ANRI dikategorikan baik. Lebih lanjut, hasil penelitian menunjukkan bahwa akuntabilitas dan transparansi secara bersama-sama memiliki pengaruh yang signifikan terhadap kualitas laporan keuangan di ANRI. Transparansi secara parsial memiliki pengaruh positif dan signifikan terhadap kualitas laporan keuangan, sedangkan akuntabilitas memiliki pengaruh positif namun tidak signifikan terhadap kualitas laporan keuangan di ANRI. Sistem pengendalian intern memperkuat hubungan, secara signifikan memperkuat dampak transparansi terhadap kualitas laporan keuangan, tetapi sistem pengendalian intern tidak secara signifikan memperkuat dampak akuntabilitas terhadap kualitas laporan keuangan di ANRI.

Kata kunci: *Akuntabilitas, transparansi, kualitas laporan keuangan, sistem pengendalian internal*

Introduction

Financial reports are crucial instruments in depicting the financial health and sustainability of an organization or entity (Firdausi & Prihandana, 2022). Amidst the complexity of the organizational environment, elements such as accountability, transparency, and internal control systems become determining factors in ensuring the accuracy, reliability, and trustworthiness of financial reports (Firdausi & Prihandana, 2022). This research aims to analyze the impact of accountability, transparency, and internal control systems on the quality of financial reports of the National Archives of the Republic of Indonesia (ANRI). As an institution responsible for the management and preservation of national archives, ANRI plays a strategic role in supporting government functions and preserving the nation's history. In this framework, the quality of ANRI's financial reports is crucial not only as an accounting instrument but also as a reflection of the efficiency and effectiveness of financial resource management (Imelia et al., 2021).

Based on the findings and monitoring of the follow-up to the recommendations of the Supreme Audit Board of the Republic of Indonesia (BPK RI) to the National Archives of the Republic of Indonesia (ANRI) from 2017-2021 by Article 20 of Law No. 15 of 2004. The audit results from BPK provide a critical overview of the quality of ANRI's financial reporting. Despite ANRI's efforts to follow up on BPK's recommendations, the findings each year indicate that there are still challenges in ensuring optimal quality of financial reporting. The assessment of ANRI's accountability performance shows that most of the result components are still below 100, especially on the SAKIP Value component, which reached the lowest score of 68.17, which is a significant highlight. A thorough understanding of the assessment results is necessary to identify obstacles and prepare improvement measures.

The concept of accountability involves an organization's obligation to explain and justify decisions and actions taken in the pursuit of goals (Sudrajat, 2021). In the context of the National Archives of the Republic of Indonesia (ANRI), accountability encompasses responsibility for the use of public funds and the preservation of national archives. How the level of accountability applied by ANRI can affect the quality of its financial reports is the main focus of this research. A lack of accountability can hinder transparency and may raise doubts among stakeholders regarding the use of public funds. Transparency, as openness of information, forms the basis for stakeholders to understand policies, operational processes, and performance outcomes (Yoga & Pradana, 2014). A high level of transparency is expected to create trust and support external evaluations of the quality of financial reports (Jati, 2019). Lack of transparency can make it difficult for stakeholders to understand the context of financial reports, which can affect their quality evaluation (Jati, 2019).

Internal control systems play a crucial role in ensuring the accuracy and reliability of financial reports (Puspa & Prasetyo, 2020). ANRI, as a government institution managing public funds, is required to have an effective internal control system to minimize financial risks and protect organizational assets. The effectiveness of ANRI's internal control system in ensuring the accuracy, reliability, and security of financial reports is essential because an ineffective internal control system can increase the risk of errors or malpractice, potentially harming the quality of financial reports (Palalangan, 2020).

Although ANRI has made progress towards good governance through continuous improvement, as evidenced by increasing scores in compliance and assessment reform areas and

improvements in result components, the results are still less than ideal. In 2020 and 2021, none of them reached the maximum weight of 10.00. The existing accountability also received a score of 7.75 in 2020 and 7.77 in 2021, which is still suboptimal when compared to the maximum score of 10.00. The accuracy of financial reporting may be influenced by the existing internal control structure. This is consistent with Mahmudi (2019), which emphasizes the need for procedures and implementation stages regulated in government accounting for the preparation of financial reports. The internal control system is regulated by internal accounting, which is part of it. The strength or weakness of the internal control system affects the reliability of financial reporting.

The main objective of this research is to analyze the impact of accountability, transparency, and internal control systems on the quality of ANRI's financial reports. The research methodology will involve documentation analysis, distribution of questionnaires to relevant parties in ANRI, and field data collection. The collected data will be analyzed quantitatively to provide a comprehensive overview of the relationships between these variables. The results of this research are expected to offer a deeper understanding of the factors influencing the quality of ANRI's financial reports. These findings can serve as a foundation for ANRI to enhance practices of accountability, transparency, and internal control systems, thereby producing higher-quality and reliable financial reports. Additionally, the results of this research may contribute to the formulation of policies related to financial management and national archive administration.

Research Method

The research was conducted using a causal impact approach, which is employed to evaluate the causal effects of a specific intervention or event on a variable or a set of variables. The aim is to understand the extent to which an event or action has a significant impact on specific variables and measure the changes caused by that event (Brodersen et al., 2015). The research sample consisted of 85 respondents, selected based on the criteria of being employees of the National Archives of the Republic of Indonesia (ANRI). Data collection procedures involved using questionnaires with a combination of probability sampling and simple random sampling strategies (Firmansyah & Dede, 2022). This study utilized Regression Analysis, while hypothesis development and testing were conducted using Ms. Excel and SPSS 25.0. The research analysis technique employed a descriptive data analysis and regression weight approach, with variables categorized as dependent and independent variables in this study.

Result and Discussion

Based on the recapitulation of the Accountability variable, it can be observed that the average for the accountability variable is 70%. When compared to the criteria, this value falls into the "good" category, indicating that accountability at ANRI is already good. The indicator with the highest response is the responsibility of ANRI employees with a percentage of 78%, while the lowest response is the evaluation standards given with a percentage of 68%. This means that overall, the accountability of ANRI employees is good, but there is a need to optimize all aspects, especially in optimizing the preparation of reports according to evaluation standards.

Meanwhile, based on the recapitulation of the transparency variable, it can be observed that the average for the transparency variable is 60%. When compared to the criteria, this value falls into the "good" category, indicating that transparency at ANRI is already good. The indicator with the highest response is the availability of reports, timeliness, and positive responses, with a percentage of 62%,

while the lowest response is ANRI's reports that can be accessed by anyone, with a percentage of 55%. This means that overall, ANRI's transparency is good, but it is at the minimum level, and there is a need for optimization of all aspects, especially in the aspect of reports that can be accessed by anyone and anywhere to enhance ANRI's transparency further.

Then, from the recapitulation results of the financial report quality variable, it can be observed that the average for the financial report quality variable is 61%. When compared to the criteria, this value falls into the "good" category, indicating that the financial report quality at ANRI is already good. The indicator with the highest response is the systematically prepared financial reports for easy understanding, with a percentage of 71%, while the lowest response is compliance with government accounting standards and timeliness of reporting, with a percentage of 53%. This means that overall, the financial report quality at ANRI is good, but it is at the minimum level, and there is a need for optimization of all aspects, especially in the aspect of compliance with government accounting standards and timeliness of reporting.

Finally, based on the recapitulation of the internal control system variable results, it can be determined that the average for the internal control system variable is 70%. When compared to the criteria, this value falls into the "good" category, indicating that the internal control system at ANRI is already good. The indicator with the highest response is that the leadership has conducted a comprehensive risk analysis of possible violations of the accounting system, with a percentage of 73%, while the lowest response is that the leadership always has a plan to manage or reduce the risk of violations of the accounting system and procedures, with a percentage of 67%. This means that overall, the internal control system at ANRI is good but not optimal, and there is a need for optimization of all aspects, especially in the aspect of the leadership always having a plan to manage or reduce the risk of violations of the accounting system and procedures.

All items in the Accountability, Transparency, Internal Control System, and Financial Report Quality questionnaire are declared valid because the calculated R-count in the output is greater than 0.3. Next are the results of the reliability test.

Table. Reliability Test Results

VARIABLE	R-COUNT	R-TABLE	INFORMATION
ACCOUNTABILITY (X₁)	0.923	0.70	RELIABLE
TRANSPARENCY (X₂)	0.904	0.70	RELIABLE
QUALITY OF FINANCIAL REPORTS (Y)	0.871	0.70	RELIABLE
INTERNAL CONTROL SYSTEM (M)	0.776	0.70	RELIABLE

Based on the reliability test above, it can be observed that all R-count of the variables in the study, namely Accountability, Transparency, Internal Control System, and Financial Report Quality, are above 0.7. Therefore, all variables in the study are considered reliable.

Based on the results of the Classical Assumption test, the following results were obtained:

The VIF values for each independent variable in each regression model are below 10, and similarly, the tolerance values are above 10%. Thus, it can be concluded that there is no multicollinearity issue in the regression models of this study. For $n = 85$ (sample size), $k = 2$ (number of independent variables), the obtained values are $du = 1.33$ and $dl = 1.72$. Based on the

autocorrelation test conducted by the author, the Durbin-Watson value is 1.742, meaning that the value falls between the upper bound (du) and the values 1.33 and (4-du) 2.67. Therefore, it can be concluded that there is no autocorrelation.

The Heteroskedasticity test by examining the plot between the predicted values of the dependent variable (ZPRED) and its residuals (SRESID) shows that the scatter plot is dispersed and does not form a pattern, thus indicating the absence of Heteroskedasticity. The results of the normality test using Kolmogorov-Smirnov indicate that the Asymp Sig. (2-tailed) value is 0.073, which is above 0.05. Hence, it can be concluded that the data in the study are normally distributed.

Model Moderate Regression Analysis

Based on the calculation results above, it can be interpreted as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_{1M} + \beta_3 X_{2M} + \varepsilon$$

What is obtained is as follows:

$$Y = 12.578 + 2.306X_1 + 2.541X_2 + 0.060 X_{1M} + 0.047 X_{2M} + \varepsilon$$

From the above regression equation, it can be observed that the regression coefficients (β_1) for the Accountability variable and (β_2) Transparency are positive, indicating that both variables have a positive influence on the Quality of Financial Reports (Y). Additionally, the Internal Control System strengthens the relationship between Accountability and the Quality of Financial Reports, as well as reinforcing the connection between Transparency and the Quality of Financial Reports.

The Accountability variable has a regression coefficient (β_1) of 2.306. This indicates that each one-unit increase in the Accountability variable will increase to 2.306 units in Financial Report Quality, assuming the other variables remain constant. The Transparency variable has a regression coefficient (β_2) of 2.541. This suggests that each one-unit increase in the Transparency variable will lead to an increase of 2.541 units in Financial Report Quality, assuming the other variables remain constant.

The coefficient of determination (R^2) is 68.6%. This indicates that approximately 68.6% of the variation in the dependent variable Y (Quality of Financial Reports) can be explained by the combined influence of the independent variable X (Accountability and Transparency). Meanwhile, the remaining 31.4% is influenced by other unmeasured factors in this study. The hypothesis testing statistic to examine the overall significance of the independent variables' impact on the dependent variable employs an F-test. To assess the overall significance of the impact of Accountability (X_1) and Transparency (X_2) on the Quality of Financial Reports (Y), an F-test is conducted with a two-sided test at a significance level of 5% (0.05). The results are as follows:

Table. ANOVA		
MODEL	F	SIG.
REGRESSION	43.650	.000^B

Based on the calculations seen in Table 2, the obtained F value is 43.650, while the critical F value at a significance level (α) of 5% with degrees of freedom $V_1 = k$; $V_2 = n - k - 1 = 85 - 2 - 1 = 82$ is 3.07. The computed F value is then compared with the critical $F_{0.5, (85-3)}$ value from the F distribution table, where the obtained $F_{0.5, (85-3)}$ value is 3.07.

Table. Overall testing conclusion

F-COUNT VALUE	F-TABLE VALUE	INFORMATION
43.650	3.07	SIGNIFICANT

From the Table, it is evident that the calculated F value is greater than the tabulated F value. Therefore, the obtained test results indicate a significant influence, and the observed impact can be generalized to the entire population, namely, all employees of ANRI. Hence, it can be concluded that H1 is accepted, meaning that both Accountability (X1) and Transparency (X2) simultaneously have a significant effect on Financial Report Quality (Y).

The research findings align with the agency theory proposed by Jensen and Meckling (1976). The presence of accountability implies that the fiduciary has the responsibility to account for, represent, report, and inform all activities to trustworthy parties.

Effect of Accountability and Transparency on the Quality of Financial Reports Partially

From the coefficient table, conclusions can be drawn based on the t-count of each independent variable, as indicated in Table 4. Meanwhile, the t-table value refers to the t-student distribution at a significance level (α) of 5% with degrees of freedom equal to 85.

Table. Multiple Regression Test Results

INFORMATION	F-COUNT VALUE	F-TABLE VALUE	CONCLUSION
ACCOUNTABILITY	2.298	1,645	SIGNIFICANT
TRANSPARENCY	3.029	1,645	SIGNIFICANT

Based on Table 4, it can be observed that Accountability (X1) and Transparency (X2) have a significant influence on the Quality of Financial Reports (Y). This is evident from the t-count being greater than the critical t- t-count. Therefore, the impact observed can be generalized to the entire population, namely all employees of the National Archives of the Republic of Indonesia (ANRI).

Internal Control System Partially Moderates the Effect of Accountability and Transparency on the Quality of Financial Reports

Next, an examination is conducted to assess whether the internal control system moderates the influence of the variables Accountability (X1) and Transparency (X2) on the Quality of Financial Reports (Y). To comprehend the impact individually, the initial step involves the t-test. The testing process follows a procedure similar to the F-test and t-test conducted in the previous testing phase. The results of the data analysis indicate that the internal control system strengthens the impact of Accountability (X1) on the Quality of Financial Reports (Y). Furthermore, the internal control system also enhances the influence of Transparency (X2) on the Quality of Financial Reports (Y). With these findings, it can be concluded that the observed effects can be applied generally to the entire population of ANRI employees.

Conclusion

Based on the identification of problems and research objectives, after analyzing and discussing the results of this study, it can be concluded that the depiction of accountability at the National

Archives of the Republic of Indonesia falls into the category of reasonably good. This indicates that employee accountability at the National Archives of the Republic of Indonesia has reached an adequate level but still requires improvement to achieve a higher level of goodness, even reaching an excellent level. Similarly, the depiction of transparency at the National Archives of the Republic of Indonesia is categorized as good, indicating that employee transparency there is already good but needs improvement to reach a higher level of goodness. The depiction of the internal control system at the National Archives of the Republic of Indonesia is also categorized as good, indicating that the internal control system of employees there is already good but needs further improvement to reach a higher level of goodness. Furthermore, accountability and transparency together have a significant influence on the quality of financial reports at the National Archives of the Republic of Indonesia. The internal control system strengthens the relationship between the influence of transparency on the quality of financial reports significantly, although the internal control system does not moderate the relationship between the influence of accountability on the quality of financial reports significantly.

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