

ASSESSMENT OF FINANCIAL ASPECTS WITH INFORMATION TECHNOLOGY AND INTERNAL CONTROL SYSTEMS AS INTERVENING VARIABLES IN PUBLIC UNIVERSITIES PUBLIC SERVICE AGENCIES

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ABSTRACT

This study aims to determine whether there is an influence of Financial Aspect Maturity Level Assessment and Financial Accountability on Financial Statement Quality and to determine whether there is an indirect influence of Financial Aspect Maturity Level Assessment and Financial Accountability on Financial Statement Quality through Information Technology and Internal Control System as intervening variables. The population in this study is 28 Public Service Agency State University Work Units within the Ministry of Education, Culture, Research and Technology, with a total sample of 28 Internal Control Units. The research method used is a quantitative method with primary data sources based on survey results in the form of questionnaire distribution. Data analysis was carried out on data management in the form of cross section with testing methods carried out statistically using the Smartpls 3.2.9 application. The results of this study concluded that the Assessment of the Maturity Level of Financial Aspects had a significant positive effect on the Quality of Financial Statements, Financial Accountability had a positive insignificant effect on the Quality of Financial Statements, while for intervening variables both Information Technology and Control Systems negatively or positively did not significantly moderate the Assessment of the Maturity Level of Financial Aspects and Financial Accountability on the Quality of Financial Statements

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1. INTRODUCTION

The reform of state financial management by the Government of the Republic of Indonesia began in 2004 with the issuance of Law Number 1 of 2004 concerning the State Treasury, one of which is the establishment of Public Service Agencies (BLU) such as education and health which aims to improve the welfare of the Indonesian people in general by providing quality services. BLU is also authorized to conduct flexible financial management based on sound economic principles and sound business practices (Ministry of Finance of the Republic of Indonesia, 2020).

Starting in 2008, the government has determined how many State Universities (PTN) to carry out the management of the financial management pattern of the Public Service Agency (PPK BLU) in the field of education and based on data from the Ministry of Education and Culture and Technology, it is known that the number of state universities with BLU status as of 2022 is as many as 40 work units. In BLU financial management, financial aspects are important aspects to be used as variables in assessing performance governance achievements. Dr. Beni Ahmad Saebani stated that the financial aspect is the source of other aspects in the business, because in carrying out all business activities, finance will be considered important in all projects undertaken (Dadang et al., 2018)

The assessment of BLU's financial aspects of the implementation of BLU's KDP management in accordance with PMK Number 129 / PMK.05 / 2020 is carried out based on indicators or parameters regulated by the Director General of Treasury Number PER-21 / PB / 2015 concerning Amendments to the Director General of Treasury Number PER-32 / PB / 2014 concerning Guidelines for Performance Assessment of Public Service Agencies in the Field of Education Services which has been replaced by the Director General of Treasury Number PER-11 / PB / 2021 concerning Guidelines for Governance and Performance Assessment (Level Maturity) Public Service Bodies. The results of the 2021 financial

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performance assessment are as follows: 13 PTN BLU received category "A" or good with a value of 71.25 to 79.82 and 20 PTN BLU received category "AA" or good with a value of 80.22 to 93.79 (Bureau of Finance and BMN, Secretary General of the Ministry of Education and Culture, 2021), and Results-based assessment (result based) for the assessment of the maturity level of financial aspects in 2022 are as follows, 12 PTN BLU are at "level 1" with a score between 1.13 to 1.88, 16 PTN BLU are at "level 2" with a score between 2.00 to 2.94 and 3 PTN BLU are at "level 3" with a score between 3.28 to 3.63. (BIOS application data Year 2022).

PTN BLU is required to provide accountability for financial performance in accordance with the provisions by presenting quality financial statements. Financial statements are said to be of quality if they contain information that meets the prerequisite characteristics of normative measures according to Government Regulation Number 71 of 2010 concerning Government Accounting Standards (CPC, 2010). One form of accountability that is accountable and also an indicator of the success of a company to achieve its goals is the compilation of quality financial statements (Anik Yuasti, 2019). The quality of PTN BLU's Financial Statements in 2022 according to opinions from KAP based on data from the Ministry of Education and Culture and Technology in 2022 is that 33 PTN BLU obtained WTP opinions and 1 PTN BLU obtained WDP opinions.

One of the measuring tools to measure the quality of financial statements is transparency and accountability. The principle of accountability is one of the important principles in results-oriented state financial management, namely every activity and the final result of every state financial management activity must be accountable in accordance with statutory provisions. In previous research, it was concluded that financial accountability affects the quality of financial statements (Idawati and Eleonora, 2020).

In the current era of the development of the world of digitalization, data management to become information with the support of computer devices, Software or application is very important for PTN BLU management to make financial statements appropriately according to the specified time, provide valid and accountable data and information. Information technology is a combination of communication technology and computer technology (Kadir and Triwahyuni, 2020). In several previous studies, it was concluded that the effectiveness of financial management of the Regional Public Service Agency (BLUD) was influenced by the use of information technology (Accounting Studies et al., 2022), Another study stated that information technology has a positive effect on the presentation of the quality of financial statements.

Based on PMK Number 200 / PMK.05 / 2017 it is stated that the internal control system is a connected process based on what actions and activities are carried out by management with the support of all staff in order to gain confidence that will be the achievement of organizational goals efficiently and effectively. In several previous studies, it was stated that there is an influence of the Internal Control System on the Quality of Financial Statements (Nuriah, Suratno and Mulyadi, 2020). Significant influence of Internal Control System on the quality of financial statements (Idawati and Eleonora, 2020), and the quality of internal audit is significantly related to the quality of financial reporting (Kaawaase et al., 2021)

Literature Review

Agency Theory

Agency Theory It is a theory developed to learn about a contract in which agents work or serve on behalf of the principal and when what is the desire and purpose of the agent is contrary to the principal will cause a conflict due to the separation of roles or interests with the principal. In the concept of agency theory, where management acts as an agent should prioritize the interests of shareholders, but management is likely to prioritize its own interests in maximizing utility (Triyuwono, 2018).

Stewardship Theory

Stewardship Theory according to Donaldson and Davis, one of the ways introduced by *Stewardship Theory* is about how the relationship between premises or assumptions and other behaviors can be defined. Stewardship Theory explains that a manager should not have the motivation to prioritize individual goals, but rather a manager should have a motivation that is aligned with the goals of the company or agency (Davis, Schoorman and Donaldson, 2018)

Public Service Agency

Based on PMK Number 129/PMK.05/2020. Public Service Agency abbreviated as BLU is a Government agency formed in order to provide services to the community by selling goods and services

by not prioritizing profit-seeking and the principle of efficiency and productivity is an important thing that underlies the implementation of activities.

Quality of Financial Statements

Financial statements are said to be of quality if they contain information that meets the prerequisite characteristics of normative measures according to Government Regulation Number 71 of 2010 concerning Government Accounting Standards (*CPC, 2010*) There are 4 (four) that are relevant. Reliable, comparable and understandable.

Financial Accountability

Based on Government Regulation Number 71 of 2010, it can be explained that accountability is a way of how resources and policy implementation are used correctly and appropriately to achieve goals that are accounted for periodically. Accountability is the responsibility for commitment, related to individuals, gatherings or organizations. The organization must be able to clarify how to leverage its assets and what it has achieved in providing answers to partners and recipients (*Anik Yuasti, 2019*). Financial accountability is an obligation with respect to budget intelligence, disclosure and compliance with laws and directives (*Shah, 2019*). According to (*Idawati and Eleonora, 2020*) The components of financial accountability are financial integration, disclosure, and compliance with legislation.

Maturity Level Assessment of BLU Financial Aspects

Maturity is a systematic measure that can describe and explain the components of a process that are certain to move in a better direction in terms of output and results (*Accounting and Bandung, 2021*). Based on the Regulation of the Director General of Treasury, Ministry of Finance of the Republic of Indonesia Number PER-11 / PB / 2021, it is explained that the maturity level is the level of maturity or administrative maturity in escorting BLU to achieve goals and organize performance management at BLU.

BLU governance and performance (maturity level) assessment, hereinafter referred to as BLU maturity level assessment, is a way of assessing BLU implementation by utilizing shapes and forms based on the point of view of results and processes that are adjusted and harmonized in all BLU based on the essential standards of maturity assessment consisting of five main levels, and the measurement of financial aspects, namely based on the level of maturity and maturity of BLU finances and trends in financial development in 3 (three) year period with indicators of liquidity, efficiency, effectiveness, and maturity level.

Information Technology

The definition of information technology according to Haag and Keen (1996) that information technology is a set of tools that help you work with information and perform tasks related to information processing (*Sutarman, 2019*). Information technology is hardware and software and can include networks and telecommunications that are usually in the course of a business or undertaking (*Karim et al., 2021*).

Internal Control System

Based on PMK Number 200 / PMK.05 / 2017 concerning Internal Control System in Public Service Agencies Internal Control System is basically a handle of activities and exercises carried out continuously by leaders and all workers to provide satisfactory confirmation in achieving organizational goals, through effective and efficient exercises, financial detailing, protection of state resources, and compliance with laws (*Finance and Indonesia, 2018*) which includes components of the control environment, risk assessment, control activities, information and communication, and internal control monitoring.

Previous Research

Wiwi Idawati and Lia Eleonora (2020) financial accountability and SPI affect the quality of financial statements, Adawiyah R. M. Banoa, Harun Blongkod and Hartati Tuli (2022) SPI and the use of information technology have a significant effect on the quality of financial statements, Uan Wismoyo and Juliana Nasution (2022) the use of technology has no effect on the quality of financial statements, Anatasya Putriyani Musa, Julie Abdullah, Wahyudin Hasan (2023) SPI affects report quality financial accountability has a positive insignificant effect on financial statements, for research assessing the level of maturity of financial aspects on the quality of financial statements has not been carried out by previous researchers. The summary of data used in this study is primary data, namely data obtained directly from the population and research sample, namely 28 PTN BLU within the Ministry of Education and Culture and Technology in 2023 who have been determined as respondents, by circulating questionnaires in the form of questions and / or statements directly to internal control unit team officers. The use of tools in the form of questionnaires is a data collection method used in this study. As a data collection tool, the Questionnaire has been designed precisely whose content is a specific and explicit question or statement

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for respondents to answer. (Dr. Amruddin, 2022). The scale used in the data collection instrument in this study is called the Likert scale, which is a scale of 1 (strongly disagree) – a scale of 5 (strongly agree).

2. METHOD

The population in this study is 28 PTN BLU within the Ministry of Education and Culture and Technology in 2021. After knowing the population that has been tested, the researcher will determine the number of samples that accurately represent the characteristics of the population (Sugiyono, 2003). and the sample in this study is 1 (one) representative of the Internal Control Unit team from 28 PTN BLU set as a target. This study uses cross sectional type data, which is data collected and presented in a certain time ("one shoot time") using predetermined limits and looking at the suitability with the variables and indicators owned (Dr. Amruddin, 2022).

3. RESULT AND DISCUSSION

Dissertation of Research Object

The object of this study is the work unit of the Public Service Agency State University (PTN BLU) within the Ministry of Education, Culture, Research, and Technology which has been designated as a Public Service Agency in the field of education by the Ministry of Finance until 2021. The BLU PTN that became a sample was 28 work units.

Descriptive data of research based on questionnaire data

No	NAMA PTN BLU	Y	X1	X2	Z1	Z2
1	Universitas Tadulako	35	35	35	35	35
2	Universitas Tanjungpura	35	35	35	35	35
3	Universitas Udayana	31	35	35	35	35
4	Politeknik Negeri Semarang	35	35	35	35	32
5	Univ Negeri Makassar	35	35	33	35	34
6	Politeknik Negeri Jakarta	32	31	31	33	30
7	Universitas Negeri Medan	34	30	33	32	34
8	Universitas Halu Oleo	33	33	30	31	32
9	UPN Veteran Jakarta	33	31	29	29	35
10	Universitas Nusa Cendana	28	28	28	29	29
11	Universitas Mataram	28	28	28	28	28
12	Universitas Negeri Semarang	28	28	28	28	28
13	Universitas Khairun	27	28	28	28	28
14	Politeknik Negeri Malang	29	28	28	28	26

No	NAMA PTN BLU	Y	X1	X2	Z1	Z2
15	Universitas Bengkulu	28	28	28	28	25
16	Universitas Mulawarman	29	29	27	28	34
17	Universitas Sam Ratulangi	28	25	27	27	30
18	UPN Veteran Yogyakarta	28	27	27	27	26
19	Universitas Singaperbangsa Karawang	24	25	25	26	19
20	Univ Negeri Gorontalo	22	20	24	26	27
21	Poltek Negeri Bali	24	27	23	25	25
22	Universitas Pattimura	32	27	29	24	32
23	Universitas Negeri Jakarta	24	19	22	24	25
24	Polman Bandung	32	32	32	23	27
25	Universitas Sriwijaya	25	28	24	23	22
26	Universitas Riau	25	22	21	22	22
27	Univ. Tirtayasa	23	19	24	18	23
28	Universitas Lampung	31	29	23	17	27

Measurement Model Testing (Outer Model)

Convergent Validity Test

Based on the results of the loading factor *value measurement test*, it is said that the value of each variable is as follows.

1. Financial Aspect Maturity Level Assessment Variable (X1) with seven indicators, namely X1.1 = 0.949 > 0.70 which means categorized valid, X1.2 = 0.879 > 0.70 which means categorized valid, X1.3 = 0.864 > 0.70 which means categorized valid, X1.4 = 0.881 > 0.70 which means categorized valid, X1.5 = 0.888 > 0.70 which means categorized valid, X1.6 = 0.929 > 0.70 which means categorized valid, and X1.7 = 0.823 > 0.70 which means it is categorized as valid.
2. Financial Accountability Variable (X2) with six indicators, namely X2.1 = 0.861 > 0.70 which means categorized valid, X2.2 = 0.902 > 0.70 which means categorized valid, X2.3 = 0.873 > 0.70 which means categorized valid, X2.4 = 0.828 > 0.70 which means categorized valid, X2.5 = 0.958 > 0.70 which means categorized valid, and X2.6 = 0.890 > 0.70 which means categorized valid.
3. Information Technology Variable (Z1) with seven indicators, namely Z1.1 = 0.897 > 0.70 which means categorized valid, Z1.2 = 0.845 > 0.70 which means categorized valid, Z1.3 = 0.846 > 0.70 which means categorized valid, Z1.4 = 0.904 > 0.70 which means categorized valid, Z1.5 = 0.914 > 0.70 which means categorized valid, Z1.6 = 0.890 > 0.70 which means categorized valid, and Z1.7 = 0.840 > 0.70 which means it is categorized as valid.
4. Internal Control System Variables (Z2) with six indicators, namely Z2.1 = 0.871 > 0.70 which means categorized valid, Z2.2 = 0.923 > 0.70 which means categorized valid, Z2.3 = 0.923 > 0.70 which means categorized valid, Z2.4 = 0.933 > 0.70 which means categorized valid, Z2.5 = 0.933 > 0.70 which means categorized valid, and Z2.6 = 0.933 > 0.70 which means categorized valid.

means categorized valid, $Z2.5 = 0.873 > 0.70$ which means categorized valid, $Z2.6 = 0.907 > 0.70$ which means categorized valid, and $Z2.7 = 0.887 > 0.70$ which means categorized valid.

5. Financial Statement Quality Variable (Y) with six indicators, namely $Y.1 = 0.711 > 0.70$ which means categorized valid, $Y.2 = 0.845 > 0.70$ which means categorized valid, $Y.3 = 0.852 > 0.70$ which means categorized valid, $Y.4 = 0.737 > 0.70$ which means categorized valid, $Y.5 = 0.866 > 0.70$ which means categorized valid, $Y.6 = 0.727 > 0.70$ which means categorized valid, and $Y.7 = 0.721 > 0.70$ which means it is categorized as valid.

"Average Variance Extracted" (AVE) value

Construct Reliability and Validity

Matrix	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance ...	Copy to Clipboard:	Excel Format	R.F
	Cronbach's Al...	rho_A	Composite Reliability	Average Variance Extracted (AVE)			
AKUNTABILITAS KEUANGAN	0.945	0.949	0.956	0.786			
KUALITAS LAPORAN KEUANGAN	0.893	0.903	0.917	0.613			
PENILAIAN TINGKAT MATURITAS ASPEK KEU...	0.955	0.958	0.963	0.789			
SISTEM PENGENDALIAN INTERN	0.952	0.954	0.962	0.808			
TEKNOLOGI INFORMASI	0.951	0.963	0.959	0.769			

Based on the results of the measurement in the table above, it can be understood that the AVE value to build a variable from each variable is as follows.

1. The AVE value of the Financial Aspect Maturity Level Assessment variable (X1) is $0.789 > 0.50$ which means that the construct of this variable is categorized as valid.
2. The AVE value of the Financial Accountability variable (X2) is $0.786 > 0.50$ which means that the construct of this variable is valid.
3. The AVE value of the Information Technology variable (Z1) is $0.769 > 0.50$ which means that the construct of this variable is categorized as valid.
4. The AVE value of the Internal Control System (Z2) variable is $0.808 > 0.50$ which means that the construct of this variable is categorized as valid.
5. The AVE value of the Financial Statement Quality variable (Y) is $0.613 > 0.50$ which means that the construct of this variable is categorized as valid.

Discriminant Validity Test

From the results of discriminant validity testing carried out using *cross loading*, it can be explained that:

- a. The cross loading value of the Financial Aspect Maturity Level Assessment variable with indicators X1.1 - X1.7 > 0.70 and also higher cross loading value, when compared to the cross loading value of indicators in other variables. This means that the cross loading value of the variable indicator X1 has met good disciplinary validity.
- b. The cross loading value of the Financial Accountability variable with indicators X2.1 - X2.6 > 0.70 and also higher the cross loading value, when compared to the cross loading value of indicators in other variables. This means that the cross loading value of the variable indicator X2 has met good discriminant validity.
- c. The cross loading value of the Information Technology variable with indicators Z1.1 - X1.7 > 0.70 and also higher the cross loading value, when compared to the cross loading value of indicators in other variables. This means that the cross loading value of the variable indicator Z2 has met good disciplinary validity.
- d. The cross loading value of the Internal Control System variable with indicators Z2.1, Z2.3 - X2.7 > 0.70 and also higher the cross loading value, when compared to the cross loading value of indicators in other variables. This means that the cross loading value of the variable indicator Z2 has met good disciplinary validity.
- e. The cross loading value of the Financial Statement Quality variable with indicators Y1 - Y7 > 0.70 and also higher the cross loading value, when compared to the cross loading value of indicators on

other variables. This means that the cross loading value of the variable indicator Y has met good disciplinary validity.

Reliability Test

Table of Reliability Test results "Composite reliability value"

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
AKUNTABILITAS KEUANGAN	0.945	0.949	0.956	0.786
KUALITAS LAPORAN KEUANGAN	0.893	0.903	0.917	0.613
PENILAIAN TINGKAT MATURITAS ASPEK KEUANGAN	0.955	0.958	0.963	0.789
SISTEM PENGENDALIAN INTERN	0.952	0.954	0.962	0.808
TEKNOLOGI INFORMASI	0.951	0.963	0.959	0.769

The results of reliability test testing using composite reliability values are as follows:

1. The composite reliability value of the Financial Aspect Maturity Level Assessment variable (X1) is $0.956 > 0.70$, this means that the variable X1 already has good reliability.
2. The composite reliability value of the Financial Accountability variable (X2) is $0.917 > 0.70$, this means that the variable X2 already has good reliability.
3. The composite reliability value of the Information Technology variable (Z1) is $0.963 > 0.70$, this means that the variable Z1 already has good reliability.
4. The composite reliability value of the Internal Control System (Z2) variable is $0.962 > 0.70$, this means that the Z2 variable already has good reliability.
5. The composite reliability value of the Financial Statement Quality variable (Y) is $0.959 > 0.70$, this means that the Y variable already has good reliability.

Structural Model Testing (Inner Model)

Test R-Square Value

R-Square Value Test Table

	R Square	R Square Adjusted
KUALITAS LAPORAN KEUANGAN	0.888	0.868
SISTEM PENGENDALIAN INTERN	0.602	0.570
TEKNOLOGI INFORMASI	0.687	0.662

Based on the results of the analysis using bootstrapping to find out the R-Square value can be explained as follows.

- a. The R-Square value of the influence together or simultaneously of the independent variable i.e. Assessment of the Maturity Level of Financial Aspects (X1), Financial Accountability (X2) on the dependent variable i.e. Quality of Financial Statements (Y) is $0.888 > 0.70$ or 89% which means that the influence of the independent variable (X1, X2) on the dependent variable (Y) is strong.
- b. The R-Square value of the influence together or simultaneously of the independent variable, namely the Assessment of the Maturity Level of Financial Aspects (X1), Financial Accountability (X2) on the dependent variable, namely the Quality of Financial Statements (Y) through the Information Technology intervening variable (Z1) is $0.602 > 0.50$ or 60% which means that the influence of the independent variable (X1, X2) on the dependent variable (Y) through the intervening variable (Z1) is moderate (moderate).
- c. The R-Square value of the influence together or simultaneously of the independent variable, namely the Assessment of the Maturity Level of Financial Aspects (X1), Financial Accountability (X2) on the dependent variable, namely the Quality of Financial Statements (Y) through the intervening variable of the Internal Control System (Z2) is $0.687 > 0.50$ or 69% which means that the influence of the independent variable (X1, X2) on the dependent variable (Y) through the intervening variable (Z2) is moderate (moderate)

Significance Test (Hypothesis Test)

Significance Test of direct influence of independent variable (X) on dependent variable (Y), direct influence of independent variable (X) on intervening variable (Z), and direct influence of intervening variable (Z) on dependent variable (Y) through *path coefficients*

Value Significance direct influence through *path coefficients*

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	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
AKUNTABILITAS KEUANGAN → KUALITAS LAPORAN KEUANGAN	0.304	0.288	0.182	1.669	0.106
AKUNTABILITAS KEUANGAN → SISTEM PENGENDALIAN INTERN	0.447	0.462	0.201	2.217	0.035
AKUNTABILITAS KEUANGAN → TEKNOLOGI INFORMASI	0.522	0.446	0.382	1.367	0.183
PENILAIAN TINGKAT MATURITAS ASPEK KEUANGAN → KUALITAS LAPORAN KEUANGAN	0.514	0.526	0.186	2.755	0.010
PENILAIAN TINGKAT MATURITAS ASPEK KEUANGAN → SISTEM PENGENDALIAN INTERN	0.357	0.348	0.211	1.694	0.101
PENILAIAN TINGKAT MATURITAS ASPEK KEUANGAN → TEKNOLOGI INFORMASI	0.336	0.416	0.371	0.905	0.373
SISTEM PENGENDALIAN INTERN → KUALITAS LAPORAN KEUANGAN	0.383	0.387	0.105	3.655	0.001
TEKNOLOGI INFORMASI → KUALITAS LAPORAN KEUANGAN	-0.213	-0.210	0.155	1.372	0.181

Based on the output as mentioned in the table above, it can be concluded as follows.

1. The value of the coefficient of the Financial Aspect Maturity Level Assessment variable (X1) against the Information Technology variable (Z1) is 0.336 which means that there is a positive influence of the variable X1 on Z1. If there is an increase in variable X1, the variable Z1 will also increase by 33.6%. The t-statistic value of X1 against Z1 is 0.905 < 1.96 and the p-value is 0.373 > 0.05 which means that the Financial Aspect Maturity Level Assessment does not have a significant positive effect on Information Technology.
2. The value of the coefficient of the Financial Aspect Maturity Level Assessment variable (X1) on the Internal Control System variable (Z2) is 0.357 which means that there is a positive influence of the variable X1 on Z2. If there is an increase in variable X1, the variable Z2 will also increase by 35.7%. The t-statistic value of X1 against Z2 is 1.694 < 1.96 and the p-value is 0.101 > 0.05 which means that the Financial Aspect Maturity Level Assessment does not have a significant positive effect on the Internal Control System.
3. The value of the coefficient of the Financial Accountability variable (X2) to the Information Technology variable (Z1) is 0.522 which means that there is a positive influence of the variable X2 on Z1. If there is an increase in variable X2, the variable Z1 will also increase by 52.2%. The t-statistic value of X2 against Z1 is 1.367 < 1.96 and the p-value is 0.183 > 0.05 which means Financial Accountability does not have a significant positive effect on Information Technology.
4. The value of the coefficient of the Financial Accountability variable (X2) on the Internal Control System variable (Z2) is 0.447 which means that there is a positive influence of the variable X2 on Z2. If there is an increase in variable X2, the variable Z2 will also increase by 44.7%. The t-statistic value of X2 against Z2 is 2.217 > 1.96 and the p-value of 0.035 < 0.05 which means Financial Accountability has a significant positive effect on the Internal Control System.
5. The value of the coefficient of the Financial Aspect Maturity Level Assessment variable (X1) on the Financial Statement Quality variable (Y) is 0.514 which means that there is a positive influence of variable X1 on Y. If there is an increase in variable X1, variable Y will also increase by 51.4%. The t-statistic value of X1 to Y is 2.755 > 1.96 and the p-value of 0.010 < 0.05 which means that the Assessment of the Maturity Level of Financial Aspects has a significant positive effect on the Quality of Financial Statements.
6. The value of the coefficient of the Financial Accountability variable (X2) on the Financial Statement Quality variable (Y) is 0.304 which means that there is a positive influence of the variable X2 on Y. If there is an increase in variable X2, the variable Y will also increase by 30.4%. The t-statistic value of X2 against Y is 1.669 < 1.96 and the p-value is 0.106 > 0.05 which means Financial Accountability does not have a significant positive effect on the Quality of Financial Statements.
7. The value of the coefficient of the Information Technology variable (Z1) on the Financial Statement Quality variable (Y) is -0.213 which means that there is a negative influence of the Z1 variable on Y. If there is an increase in the Z1 variable, the Y variable will also increase by 21.3%. The t-statistic value of X2 to Y is 1.372 < 1.96 and the p-value of 0.181 > 0.05 which means Information Technology does not have a significant effect on the Quality of Financial Statements.
8. The value of the coefficient of the Internal Control System (Z2) variable on the Financial Statement Quality variable (Y) is 0.383 which means that there is a positive influence of the Z2 variable on Y.

If there is an increase in the Z2 variable, the Y variable will also increase by 38.3%. The t-statistic value of Z2 to Y is $3.655 > 1.96$ and the p-value of $0.001 < 0.05$ which means that the Internal Control System has a significant positive effect on the Quality of Financial Statements.

Test of Significance of the indirect influence of the independent variable (X1,X2) on the dependent variable (Y) through the Intervening variable (Z1, Z2) through the value of *Specific Indirect Effects*

Table of Significance Values of indirect influence through *Specific Indirect Effects*

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
AKUNTABILITAS KEUANGAN -> SISTEM PENGENDALIAN INTERN -> KUALITAS LAPORAN KEUANGAN	0.171	0.171	0.081	2.123	0.043
PENILAIAN TINGKAT MATURITAS ASPEK KEUANGAN -> SISTEM PENGENDALIAN INTERN -> KUALITAS LAPORAN KEUANGAN	0.137	0.145	0.097	1.416	0.168
AKUNTABILITAS KEUANGAN -> TEKNOLOGI INFORMASI -> KUALITAS LAPORAN KEUANGAN	-0.111	-0.096	0.126	0.886	0.383
PENILAIAN TINGKAT MATURITAS ASPEK KEUANGAN -> TEKNOLOGI INFORMASI -> KUALITAS LAPORAN KEUANGAN	-0.072	-0.085	0.132	0.542	0.592

Based on the output as mentioned in the table above, it can be concluded as follows:

1. The value of the coefficient of the Financial Aspect Maturity Level Assessment variable (X1) on the Financial Statement Quality variable (Y) through the Information Technology variable (Z1) is -0.072 which means that there is a negative indirect influence of variable X1 on variable Y through variable Z1. It can be interpreted that if there is an increase in variable X1, variable Y will also increase through variable Z1 by 7.2%. The t-statistical value of variable X1 against variable Y through variable Z1 is $0.542 < 1.96$ and the p-value is $0.592 > 0.05$ which means that the Assessment of the Maturity Level of Financial Aspects does not have a significant effect on the Quality of Financial Statements through Information Technology.
2. The value of the coefficient of the Financial Aspect Maturity Level Assessment variable (X1) on the Financial Statement Quality variable (Y) through the Internal Control System variable (Z2) is 0.137 which means that there is a positive indirect influence of variable X1 on variable Y through variable Z2. It can be interpreted that if there is an increase in variable X1, variable Y will also increase through variable Z2 by 13.7%. The t-statistic value of variable X1 against variable Y through variable Z2 is $1.416 < 1.96$ and the p-value value is $0.168 > 0.05$ which means that the Assessment of the Maturity Level of Financial Aspects does not have a significant positive effect on the Quality of Financial Statements through the Internal Control System.
3. The value of the coefficient of the Financial Accountability variable (X2) on the Financial Statement Quality variable (Y) through the Information Technology variable (Z1) is -0.111 which means that there is a negative indirect influence of the variable X2 on the variable Y through the variable Z1. It can be interpreted that if there is an increase in variable X2, variable Y will also increase through variable Z1 by 11.1%. The t-statistical value of variable X1 against variable Y through variable Z1 is $0.886 < 1.96$ and the p-value is $0.383 > 0.05$ which means Financial Accountability does not have a significant effect on the Quality of Financial Statements through Information Technology.

The value of the coefficient of the Financial Accountability variable (X2) on the Financial Statement Quality variable (Y) through the Internal Control System variable (Z2) is 0.171 which means that there is a positive indirect influence of variable X2 on variable Y through variable Z2. It can be interpreted that if there is an increase in variable X2, variable Y will also increase through variable Z2 by 17.1%. The t-statistic value of variable X2 against variable Y through variable Z2 is $2.123 > 1.96$ and the p-value of $0.043 < 0.05$ which means Financial Accountability has a significant positive effect on the Quality of Financial Statements through the Internal Control System

4. CONCLUSION

The effect of the Financial Aspect Maturity Level Assessment on the Quality of Financial Statements at PTN BLU within the Ministry of Education and Culture shows a significant positive influence, this is because current asset management activities have been carried out in accordance with the provisions and operational expense management has been carried out well in accordance with the provisions. However, there are still several things that need to be improved and become a concern, namely asset management has not been carried out properly and BLU's sources of income have not been managed optimally according to the provisions. The effect of Financial Accountability on the Quality of Financial Statements at PTN BLU within the Ministry of Education and Culture shows an insignificant influence, this is because

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PTN BLU does not yet have SOPs related to good financial management, financial management prioritizes formality / administration rather than substance in the preparation of financial statements, and the responsibility of BLU financial managers needs to be improved. The indirect effect of the Financial Aspect Maturity Level Assessment on the Quality of Financial Statements through Information Technology on PTN BLU within the Ministry of Education and Culture shows no significant effect, this is due to several things, namely, PTN BLU does not yet have a web-based integrated financial management information management system, does not have data security standards that are managed systematically, and the need for human resources who have competence in Information Technology Management. The indirect effect of the Financial Aspect Maturity Level Assessment on the Quality of Financial Statements through the Internal Control System at PTN BLU within the Ministry of Education and Culture and Technology has no significant effect, this is because the performance of the Internal Control System at PTN BLU has not been able to integrate the performance program of increasing the maturity level of financial aspects with the work program of improving the quality of financial statements. The indirect influence of Financial Accountability on the Quality of Financial Statements through Information Technology at PTN BLU within the Ministry of Education and Culture does not have a significant effect, this is due to several things, namely PTN BLU does not yet have a web-based financial management information system, the competence of data management officers and financial systems needs to be improved, does not yet have financial data security standards systemically. The indirect influence of Financial Accountability on the Quality of Financial Statements through the Internal Control System at PTN BLU within the Ministry of Education and Culture has a significant positive effect, this is due to several things, namely PTN BLU already has an Internal Control Unit, SPI also routinely always provides recommendations for violations that cause resiska in financial management and SPI has a routine agenda to identify and analyze risks for financial management. However, SPI also still has several weaknesses that need to be corrected, namely not having procedures to conduct surprise inspection inspections on financial management

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