The Effect Of Information Technology Use And Internal Control On The Quality Of Financial Reports Of The Government Of Aceh Barat Daya Regency

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Article Info	ABSTRACT
	Study This aiming For know influence utilization technology information and internal control over quality report finance government in Southwest Aceh Regency . Population in the study This as many as 39 SKPK with Number of research samples This is 76 respondents with method purposive sampling with criteria head subsection finance , treasurer reception and treasurer expenditure with a minimum work period of 2 years . Data used is the primary data collected through questionnaire . Data analysis using analysis multiple linear regression) with IBM SPSS version 30. The results of the study This show that utilization technology information and internal control have an impact positive to quality report finance Government Southwest Aceh Regency .
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INTRODUCTION

Reporting finance Government the area that occurs in Indonesia is a enough thing interesting For under review more continue . If you look at more continue in report finance Government Still lots of financial data presented No in accordance provisions that have been set . It turns out Still Lots errors found in the compilation report finance Government area especially in management finance area and budget area (Ningrum, 2018). Based on Regulation Government Number 71 of 2010 concerning Standard Accountancy Government mention that report quality finance own characteristics , in the form of Relevant , Reliable , Understandable and Able to Compared with existence characteristics the report finances that have been compiled and presented by the Government area can realize transparency and accountability . With fulfillment characteristics qualitative the so report finances presented will get opinion reasonable without exceptions (WTP) in the LKPD that have been audited by the BPK (Ningrum, 2018).

The Indonesian Audit Board (BPK) always provides an opinion assessment on the audit quality of the regional government's financial reports every year, one of which is on the financial report of the Aceh Barat Daya Regency Government. The audit opinion received by the Aceh Barat Daya Regency Government is fair without exception (WTP). The determination of the WTP opinion by the BPK on the financial report of the Aceh Barat Daya

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Regency Government is an opinion that has been achieved for 9 (nine) consecutive years since 2015 (acehbaratdayakab.go.id).

cThe WTP audit opinion achieved by the Southwest Aceh District Government does not guarantee that the financial report is free from findings on issues of weaknesses in the effectiveness of internal control or non-compliance with laws and regulations. In 2024, there were BPK findings in the Audit Results Report (LHP) for the 2023 Fiscal Year in the form of a budgeting error of Rp. 2.3 billion in 4 SKPK, namely in the Public Works and Spatial Planning Agency (DPUPR) Rp. 1.8 billion, the Education and Culture Agency (Disdikbud) Rp. 39 million, the Agriculture and Food Agency (DPP) Rp. 129 million and the Regional Secretariat Rp. 376 million more. The BPK stated that this finding was in the form of a budgeting error of Rp. 2.1 billion more should have been budgeted for goods and services spending, and the remaining Rp. 168 million was budgeted for grant spending. This condition resulted in capital spending being overstated by Rp. 2.3 billion more, while goods and services spending was understated by Rp. 2.1 billion more and grant spending was understated by Rp. 168 million from the realization of Rp. 112 billion more or 67.62% of the total budget. This condition is not in accordance with the Minister of Home Affairs Regulation Number 84 of 2022 concerning guidelines for the preparation of the Regional Revenue and Expenditure Budget (APBD) for the 2023 Fiscal Year and the Regulation of the Regent of Southwest Aceh Number 13 of 2022 concerning the Accounting Policy of the Southwest Aceh Regency Government (E-PPID.bpk.go.id) .

In the same budget year, there were also several findings by the BPK in the form of overpayments on road construction projects including the Gampong Genang Jaya road worth IDR 9 million, the improvement of the Padang Kawa center road IDR 92 million, the improvement of the Simpang Lawang - Gampong Padang Baru road IDR 13 million, the improvement of the Pante Rakyat ring road IDR 147 million, the improvement of the Gampong Cot Manee road IDR 131 million, the improvement of the Bendungan Mata Ie - Guhang road IDR 52 million. The BPK stated that this happened due to the lack of accuracy in supervising and controlling activities by the head of the DPUPR and the head of the DPP as budget users. As well as the lack of internal control over providers in implementing contracts by the PPK and PPTK (E-PPID.bpk.go.id). Based on these findings, it shows that although the LKPD of Aceh Barat Daya Regency has obtained WTP for 9 consecutive years, it still has weaknesses and errors. The BPK suggests ways to improve government performance by correcting deficiencies (Hidayakh et al., 2023). These weaknesses can occur due to several factors, including the use of information technology and internal control that is not optimal.

Stewardship theory explain about circumstances and situations that make management concentrate on interests organization than interest personal (Mumtaza , 2023). This theory emphasize How manager behave as a leader who prioritizes principal's interests rather than interest personal they by myself . With plan and implement the budget provided to they , the government area can trusted For act in the interests of society and implement his job with

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exactly . This allows they For reach objective management budget in a way maximum (Jatmiko et al., 2020).

The use of information technology can be a supporter in regional financial management. To support the planning and control functions of the organization, the government is expected to provide timely, relevant, accurate, and complete accounting and Regional Revenue and Expenditure Budget (APBD) information. Therefore, to improve the quality of regional financial reports, information technology, both *hardware* and *software* , is needed to improve the quality of regional financial reports (Binawati, 2022). To make report good finance , government area need adequate facilities and infrastructure as well as understanding about source Power man they For apply system management and accountability new finance . Therefore that , technology very important information for organization sector public (Jatmiko et al., 2020).

The effectiveness and efficiency of the implementation of the internal control system is very important to encourage the achievement of an entity, in preparing quality financial reports (Sari *et al.,* 2020). According to Hastuti *et al* ., (2023) Internal control is a strategy used by an organization/company to protect its assets through supervision, direction, and measurement of human resource capabilities. To implement this control, a system is needed that ensures compliance with organizational rules and policies. One of the factors in creating quality financial reports is the internal control system. The government internal control system (SPIP) is a system that is implemented comprehensively by the central government and local governments. SPIP can be used as an initial tool to assess organizational performance. SPIP helps organizations organize, supervise, and measure their resources. It is also important to prevent and detect *fraud* early, (Fathia *et al.,* 2020).

METHOD

Study This is study quantitative with causal compertive type with cross sectional approach . Number population in research This as many as 39 SKPK in Southwest Aceh Regency . The sample in the study This namely 76 respondents use formula Slovin and purposive sampling techniques are appropriate criteria that have been determined previously . Data collected based on distribution questionnaire (sugiyono , 2020). The questionnaire provided as many as 76 in total direct to head subsection finance , treasurer reception and treasurer expenditure in each SKPK of Southwest Aceh Regency As for the types regression used that is :

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

Information :

      Y: Quality of Regional Government Financial Reports
      α :Constant
    β 1, β 2, β 3 , : Regression coefficients
      X1 :Information Technology
      X2 :Internal Control
      e :Error

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RESULTS AND DISCUSSION

Southwest Aceh Regency is one of the of 23 regencies in Aceh Province located in the western part . The area of Southwest Aceh Regency with Blangpidie as its capital is 1,882.05 km2 or 188,205.02 ha, consisting of 9 sub-districts, 23 settlements and 152 villages. The financial staff at SKPK of Aceh Barat Daya Regency became the population in this study. The questionnaires were distributed to 76 respondents, 4 of which were not returned and 72 questionnaires could be processed for data analysis. The results of the questionnaire processing in the explanation of the data obtained from all the variables used can be seen from the amount of data, minimum value, maximum value, average (mean) and standard deviation, which can be seen as follows:

Descriptive Test

Table 1 Descriptive Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
PTI (X1)	72	30	40	36.61	3.124
PI(X2)	72	30	45	37.65	3.203
KLK (Y)	72	24	35	29.26	2,489
Valid N	72				

Source : processed data with SPSS, 30 2024

Based on descriptive test above , it is known that Variables utilization technology information (X1) consists of of 8 statement items . Each respondent has a varied answer with a minimum value of 30 and a maximum of 40 with an average answer of 36.61 and a standard deviation of 3.124. In the internal control variable (X2) consisting of 9 statements with a minimum value of 30 and a maximum value of 45, with an average of 37.65 and a standard deviation of 3.203. The financial report quality variable consisting of 7 statement items with a minimum value of 24 and a maximum of 35, an average of 29.26 and a standard deviation of 2.489.

Validity test

An instrument is considered valid if the calculated r value > r table. The r table value is obtained by the formula: r table = (df = n-2), so that df = 72-2 = 70, with a significance level of 0.05 so that the r table value is 0.2319

Table 2 Validity Test

Instrument	R count	R table	Information
X1.1	0.647	0.2319	Valid
X1.2	0.647	0.2319	Valid
X1.3	0.695	0.2319	Valid
X1.4	0.669	0.2319	Valid
X1.5	0.690	0.2319	Valid
X1.6	0.696	0.2319	Valid
X1.7	0.667	0.2319	Valid
X1.8	0.687	0.2319	Valid
Instrument	R count	R table	Information

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Instrument	R count	R table	Information
X2.1	0.436	0.2319	Valid
X2.2	0.572	0.2319	Valid
X2.3	0.632	0.2319	Valid
X2.4	0.574	0.2319	Valid
X2.5	0.663	0.2319	Valid
X2.6	0.513	0.2319	Valid
X2.7	0.527	0.2319	Valid
X2.8	0.704	0.2319	Valid
X2.9	0.496	0.2319	Valid
Instrument	R count	R table	Information
Y.1	0.575	0.2319	Valid
Y.2	0.676	0.2319	Valid
Y.3	0.662	0.2319	Valid
Y.4	0.582	0.2319	Valid
Y.5	0.712	0.2319	Valid
Y.6	0.561	0.2319	Valid
Y.7	0.457	0.2319	Valid

Source: data processed with SPSS 30, 2024

Based on Validity test results above , it is known that r count value > r table so that can concluded that all over statement on each variable worthy used as an instrument in study This .

Reliability Test

Reliability test done by testing the questionnaire using the Cronbach alpha (a) statistical test and is considered reliable if the Cronbach's alpha value is > 0.7 (Ghozali, 2021).

Table 3 Reliability Test Results

Instrument	Cronbach's alpha	Std. Cronbach's alpha	Information
Utilization of information technology (X1)	0.827	0.7	Reliable
Internal control (X2)	0.744	0.7	Reliable
Quality of financial reports (Y)	0.701	0.7	Reliable

Source: data processed with SPSS 30, 2024

Based on table 3, the results of the reliability test show that the Cronbach's alpha value for each variable is > 0.7, so it can be concluded that the statement questionnaire that has been created is considered reliable and suitable for use in testing research variables.

Assumption Test Analysis Classic

Normality Test

The normality test in this study was conducted using the *non-parametric Kolmogorov-smirnov* (KS) method. The distribution is said to be normal if the sig value > 0.05.

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Table 4 Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		72
Normal Parameters a,b	Mean	.0000000
	Std. Deviation	1.86732271
Most Extreme Differences	Absolute	.085
	Positive	.085
	Negative	-.051
Test Statistics		.083
Asymp. Sig. (2-tailed)c		.200 [d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: data processed with SPSS 30, 2024

Based on table 4 above , it is known that this test use kolmogrov-smirnov which produces sig value 0.200. This shows that the sig value 0.200 > 0.05, then it can be concluded that the test on the normality test is fulfilled and the data is normally distributed.

Multicollinearity Test

Multicollinearity test is conducted to determine the correlation between independent variables. If the tolerance value > 0.10 and the VIF value < 10, then it can be concluded that there is no multicollinearity between the independent variables.

Table 5 Multicollinearity Test Results

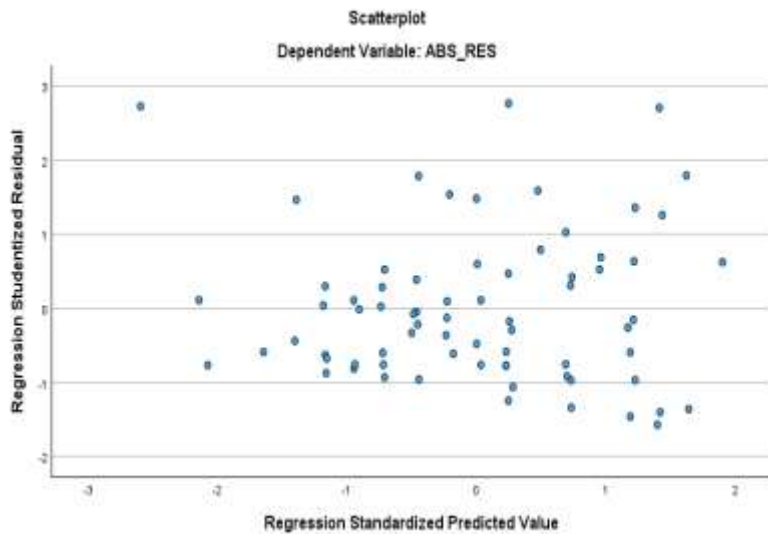| Mode	Collinearity Statistics	
(Constant)	Tolerance	VIF
X1	.930	1,075
X2	.726	1,377

Dependent variable Y

Source: data processed with SPSS 30, 2024

Based on table 5, the results of the multicollinearity test conducted show that the tolerance value of each variable is >0.10 and the VIF of each variable is <10. This can be concluded that there is no multicollinearity between the independent variables and the moderating variables in this study.

Heteroscedasticity Test

This test is conducted to determine whether in the regression model there is inequality of variance from residuals from one observation to another. If the variance of residuals from one observation to another is the same, it is called homoscedasticity. Conversely, if the residual variance from one observation to another is not the same, it is called heteroscedasticity.

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Source: data processed with SPSS 30, 2024

Figure 1 Heteroscedasticity **Test**

Based on the results of heteroscedasticity above, it can be seen that the *scatter plot graph* between SRESID and ZPRED shows a random distribution pattern and is spread both above and below the numbers on the Y axis. This can be concluded that there is no heteroscedasticity in this study.

Multiple Linear Regression Test

Table 6 multiple regression test results

Coefficients ª						
Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	6.183	3.623			1,706	.092
X1	.154	.074		.194	2,095	.040
X2	.463	.072		.596	6,440	<,001
a. Dependent Variable : Y						

Source: data processed with SPSS 30, 2024

Based on the results of the multiple linear regression test, it can be explained as follows:

a. The value of the constant *in* this study is 6.183. Which means that if the value of the information technology utilization variable (X1) and internal control is considered 0, then the value of the government financial report quality variable (Y) is 6.183.

b. The regression coefficient value of the information technology utilization variable (X1) is 0.154, indicating that if the information technology utilization variable (X1) increases by one unit, the quality of financial reports will increase by 0.154.

c. The regression coefficient value of the internal control variable (X2) is 0.463, indicating that if the internal control variable (X2) increases by one unit, the quality of the financial report will increase by 0.463.

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t-test

a. X1 against Y

H_0: b_1 = 0 This means that there is no influence of IT utilization on the quality of government financial reports.

H_1: b_1 ≠ 0 This means that there is an influence of IT utilization on the quality of government financial reports.

Based on table 4.16, it can be seen that the variable of information technology utilization has a t-value of 2.095> T table 1.668, and a significance level of 0.040 or <0.05. It can be concluded that H0 is rejected and H1 is accepted, namely that partially the variable of Information Technology Utilization (X1) has a positive and significant effect on the quality of the financial reports of the local government of Southwest Aceh Regency.

b. X2 against Y

H_0: b_2 = 0 This means that there is no influence of Internal Control on the Quality of Government Financial Reports.

H_2: b_2 ≠ 0 This means that there is an influence of Internal Control on Quality of Government Financial Reports

Based on table 4.16, it can be seen that the internal control variable has a t-value of 6,440> t table 1.668, and a significance level of <0.001 or <0.05 and. This indicates that H2 is accepted and H0 is rejected. This means that the internal control variable partially affects the quality of the financial report of the local government of Southwest Aceh Regency.

Coefficient of determination (R^2)

Table 8 results of determination coefficient

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.645 [a]	.416	.399	1,929

a. Predictors: (Constant), X2, X1

b. Dependent Variable : Y

Source: data processed with SPSS 30, 2024

It is known from table 8 that known that mark *r square* is 0.416 which shows that quality report finance influenced by variables utilization technology and internal control by 41.6%. The remaining 58.4% is influenced by other variables such as HR quality , HR competency , change policy government and others who have not investigated in study this is another thing that is not investigated in study This .

The Influence of Information Technology Utilization (X1) on the Quality of Regional Government Financial Reports (Y)

The results of the study after conducting data analysis from the tabulation of questionnaire data that had been distributed to each respondent in several SKPK of Southwest Aceh Regency, so that the results obtained were that the use of information technology had a positive and significant effect on the quality of the financial reports of the Regional Government of Southwest Aceh Regency.

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The findings were obtained based on respondents' answers to each statement related to the use of information technology according to the research indicators, namely in each SKPK in Southwest Aceh Regency, each financial division has sufficient computers, a smooth internet connection, the accounting process has been carried out computerized, using *software* in accordance with statutory regulations, there is maintenance scheduling, and data collection of damaged devices. This is known from the answers of each respondent on average on a scale of 4 which shows that the use of information technology used is very good. The Southwest Aceh Regency government itself has used SIPD in regional financial reporting in accordance with Permendagri No. 70 of 2019 concerning the regional government information system. This shows that the use of information technology greatly influences the quality of financial reports where all transactions are carried out digitally and recorded, resulting in accurate, relevant, reliable financial reports that can be used in decision making so that they can improve the quality of financial reports (Ikhsan *et. al*., , 202 2).

In accordance with Government Regulation Number 65 of 2010 concerning the Regional Financial Information System (SIKD), it states that the use of information technology can improve the quality of government financial reports, including in Southwest Aceh Regency. This view is in line with the stewardship theory which explains that to produce quality financial reports, it is necessary to use efficient and effective information technology and can be applied in making financial reports (Surifah & Rofiqoh, 2020).

The results of this study are in line with the research of Andrianto (2017); Indriyani (2023) which states that the use of information technology has a positive effect on the quality of LKPD. However, it is not in line with the research of Satriawan and Dewi (2020) which states that the use of information technology has no effect on the quality of LKPD.

The Influence of Internal Control (X2) on the Quality of Regional Government Financial Reports (Y)

The results of the study after analyzing the data using SPSS resulted in the results that Internal control has a positive and significant effect on the quality of financial reports of the Southwest Aceh District Government. findings were obtained based on respondents' answers to each statement related to internal control in accordance with the research indicators where Each SKPK in Southwest Aceh Regency has given authority to the finance department to ensure the accuracy and reliability of financial reports, evaluate the organizational structure periodically and place employees according to their fields, provide training to improve the quality of human resources, record transactions if supported by valid documents and evidence, and periodic audits by the inspectorate and BPK to ensure that the financial reports prepared are appropriate and accurate . This known From the answers of each respondent, the average is on a scale of 4, which shows that the internal control implemented is very good . So that with implementation good control report finances generated will quality .

The internal control system is a control mechanism for the financial management process that can be used to achieve the quality of financial reporting required by various government regulations. This supports the stewardship theory where the government as *a*

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steward is obliged to provide accountability to the public regarding financial management information. This obligation is carried out by implementing effective and adequate internal control in the Southwest Aceh Regency government (Surifah and Rofiqoh, 2020).

The results of this study are in line with research conducted by Andrianto (2017); Satriawan and Dewi (2020); Angreini *et al.,* (2021); Setyaningrum and Haryanto (2024) which stated that the internal control system has a positive effect on the quality of LKPD. However, it is not in line with the research of Luthfya *et al.,* (2024) which stated that the internal control system does not have a positive effect on the quality of LKPD.

CONCLUSION

Based on the results of the study, it can be concluded that the Utilization of Information Technology has a positive and significant effect on the quality of the financial reports of the Regional Government of Aceh Barat Daya Regency . And Internal Control has a positive effect on the quality of the financial reports of the Regional Government of Aceh Barat Daya Regency. There are several limitations to this study, including: Based on the R square value, this study only explains 41.6% or a small part of the variance of the dependent variable (financial report quality). This study used a questionnaire without direct interviews because the employees in each SKPK were busy, making direct interviews impossible, so sometimes respondents did not provide truthful answers. Suggestion; Further research can add other factors that can affect the quality of financial reports. Adding population and research samples is not only done on one SKPK. As well as adding interview methods in the research process and adding research time so that the results obtained are more accurate. For the SKPK of Southwest Aceh Regency to further increase organizational commitment by enforcing organizational values, implementing a *reward* and sanction system to encourage good performance and increasing good communication between leaders and employees which can build a sense of belonging and responsibility among members of the organization.

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