

THE EFFECT OF E-PROCUREMENT UTILIZATION, APPLICATION OF GOVERNMENT ACCOUNTING STANDARDS (SAP), AND APPLICATION OF INTERNAL CONTROL SYSTEM (SPI) ON THE QUALITY OF FINANCIAL REPORTS AT CLASS 1 AGRICULTURAL QUARANTINE CENTERS SEMARANG

Sukardi¹, Eddy Riyanto Oemar Husein², Ira Wardeni³, Willia Octadina⁴, Maisaro⁵,
Khairil⁶, Indrayani⁷, Muammar Khaddafi⁸

^{1,2,3,4,5,6,7} Faculty of Economics and Business, Universitas Batam

⁸ Faculty of Economics and Business, Universitas Malikusaleh

Corresponding Email: khaddafi@unimal.ac.id

Abstract

The quality of financial reports is the most important factor in government organizations such as the Class 1 Agricultural Quarantine Office in Semarang. This study aims to analyze the effect of e-procurement, the application of government accounting standards, and the internal control system for the quality of financial reports. The population in this study were all employees of the Class 1 Semarang Agricultural Quarantine Center with 110 employees. The number of samples in this study was 110 employees with the sampling method using the census. The data analysis method used is the path analysis model. The results of the research are the simultaneous effect of the use of e-procurement, the application of government accounting standards, and the internal control system together have a significant (0,000) and effect (122,450) on the quality of financial reports. The effect of the use of e-procurement, implementation of government accounting standards, and internal control systems on the quality of financial reports is 77%. The results of the partial hypothesis testing of the use of e-procurement have a positive (0,379) and significant (0,000) effect on the quality of financial reports. The application of government accounting standards has a positive (0,397) and significant (0,000) effect on the quality of financial statements. The internal control system has a positive (0,186) and significant (0,016) effect on the quality of financial statements.

Keywords: *Utilization of e-procurement, application of government accounting standards, internal control systems, quality financial reports.*

1.INTRODUCTION

1.1. Background of the problem

Central Government Financial Statements consist of Budget Realization Report (LRA), Report on Changes in Budget Excess Balance (LPSAL), Operational Report (LO), Report on Changes in Equity (LPE), Balance Sheet, Statement of Cash Flows (LAK) and Notes to Financial Statements (CaLK)).

The LRA contains information on the type and amount of income that enters the state treasury as well as the amount of spending and the allocation of expenditure to the APBN.

The good quality of financial reports can be seen from the opinion of BPK's audit results in the form of unqualified, reasonable with explanatory paragraphs, qualified with exceptions, unqualified. The good quality of financial reports in the process of their formation is influenced by several factors, one of which is the implementation of e-procurement in budget execution.

The quality of financial reports is affected by e-procurement (Rohmah, Askandar and Sari, 2020). E-procurement defined by Davila, Gupta, Pilmer (2003) as a technology designed to facilitate procurement of goods via the internet, management of all electronic procurement

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activities and aspects of functions supported by various forms of electronic communication. The more effective e-procurement will improve the quality of financial reports. E-procurement is good, the quality of financial reports will also be better according to the results of the study Mildamayanti, Abdullah and Akib (2018), Achmad (2018), Rohmah, Askan dar and Sari (2020), Kathryn and Rohendi (2020) who found that the procurement of electronic-based goods had a significant positive effect on the quality of Financial Reports.

Another factor that affects the quality of Financial Reports put forward by Agatha, Diana and Mawardi (2020) is Government Accounting Standards (SAP). PP No. 71 of 2010 article 1 paragraph (3) explains that Government Accounting Standards or SAP are accounting principles that are applied in preparing and presenting government financial reports. Several studies that support the Government Accounting Standards that affect the quality of financial reports are Holle, Salle and Sanggenafa (2019), Ikyarti and Aprila (2019), Rohmah, Askandar and Sari (2020), Agatha, Diana, Mawardi (2020), Hendri and Erinos (2020) who found that government accounting standards (SAP) had a significant positive effect on the quality of financial statements.

In addition, the quality of financial reports is also influenced by the Internal Control System / SPI (Firmansyah and Sinambela, 2020). According to PP 60 of 2008 the Internal Control System is an integral process of actions and activities carried out on an ongoing basis by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance against laws and regulations. An improved internal control system will improve the quality of financial reports by Holle, Salle and Sanggenafa (2019), Ikyarti and Aprilia (2019), Riyanita and Widiastuti (2020), Rohmah, Askanandar and Sari (2020),

1.2. Formulation of the problem

Based on the background stated above, the problems posed are as follows:

1. Does the use of e-procurement affect the quality of financial reports?
2. Does the application of government accounting standards affect the quality of financial reports?
3. Does the implementation of the internal control system affect the quality of financial reports?

2.3. Research purposes

This study aims to analyze:

1. Effect of e-procurement on the quality of financial reports;
2. Effect of applying government accounting standards Quality of financial reports;

2. METHODOLOGY

2.1. Theory Stewardship.

The grand theory in this study is the Stewardship Theory because the government in this case is expected to be able to work as well as possible for the principal's interests, namely that society and institutions are expected to be trusted later to act in accordance with the public interest by carrying out activities entrusted to them.

The stewardship theory put forward by Davis, Scoorman and Donaldson (1997) describes a situation where management is not motivated by individual goals but is more aimed at their main results for the benefit of the organization. Stewardship theory can be applied to accounting research in public sector organizations such as government organizations (Morgan, 1996).

2.2. E-Procurement

Presidential Regulation Number 70 of 2012 Article 37 concerning Government Procurement of Goods/Services explains that e-procurement is the procurement of goods/services carried out using information technology and electronic transactions in accordance with statutory provisions. Meanwhile, according to Davila, Gupta, Pilmer (2003) states that e-procurement is a technology designed to facilitate the procurement of goods via the internet, management of all procurement activities electronically and aspects of functions supported by various forms of electronic communication.

E-procurement indicators according to previous research by Sutanto, Setiyobudi, and Nugroho (2015), namely:

1. Information technology equipment owned by the agency
2. Bandwidth capacity for smooth data filling process
3. Substitute for signatures, stamps and duty stamps
4. Protection against application system security disturbances (viruses or hackers)

2.3. Government Accounting Standards

Permadi (2013) states that SAP is a standard for preparing financial reports for the government sphere which is compiled in accordance with accounting principles as a guide in terms of preparing and presenting government financial reports.

In PP 71 of 2010, it is stated that the government must implement accrual-based SAP. Accrual-Based SAP is SAP that recognizes income, expenses, assets, debt and equity in accrual-based financial reporting, and recognizes income, expenditure and financing in reporting budget implementation based on the basis set out in the APBN/APBD.

Meanwhile, according to previous research by Sudarsono and Darsono (2016) indicators of the application of the financial accounting system are measured by:

1. System compatibility with SAP
2. Transaction identification
3. Recording transactions
4. Proof of every transaction
5. Chronological record

2.4. Internal Control System

Internal control is a way to direct, supervise, and measure the resources of an organization, and plays an important role in preventing and detecting embezzlement or fraud (Afriyanti, 2011). According to PP 60 of 2008 the Internal Control System is an integral process of actions and activities carried out on an ongoing basis by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance against laws and regulations.

Sukmaningrum (2012) states that internal control is part of risk management that must be carried out by every institution or organization to achieve the goals of the institution or organization.

One of the criteria for giving an opinion on financial statements is the evaluation of SPI effectiveness. Internal control at the central government and regional governments is designed by referring to Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP).

The internal control system is a process designed to provide adequate assurance regarding the achievement of the objectives of a local government which is reflected in the exemplary financial reports, efficiency and effectiveness of the implementation of programs and activities as well as compliance with laws and regulations (Regulation of the Minister of Home Affairs Number 13 of 2006). According to the Committee of Sponsoring organizations of the Treadway Commission (COSO) (2013), the dimensions for measuring the internal control system include (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) internal control monitoring.

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Meanwhile, according to the Regulation of the Minister of Finance of the Republic of Indonesia number 14/PMK.09/2017, concerning Guidelines, Application, Assessment, and Review of Internal Control, on Central Government Financial Reporting, chapter II, Article 2 that indicators of Internal Control over Central Government Financial Reporting:

1. Support the achievement of organizational goals.
2. Useful for decision making especially in strategic planning.
3. Systematic, structured and timely.
4. Considering the balance of cost and benefit aspects.
5. Maintain compliance with laws and regulations.

2.5. Quality Financial statements

Financial statements are a description of information about the financial position, financial performance and cash flow statements of entities that are useful for a large number of users in making economic decisions or anyone who is not in a position to request special financial reports to meet certain information needs (Rudianto, 2012) Financial reports (financial statement) is a financial report that summarizes the effect of events on the company (Warren, Reeve, Duchac, Wahyuni, Jusuf, 2017). Financial statements are defined by Bahri (2019) as a summary of the recording of financial transactions during the reporting period and to be accountable for the tasks assigned aim to provide information on the entity's financial position, performance and cash flow that is useful for most users of financial reports in making decisions.

The general purpose of financial reports according to Rudianto (2012) is to provide information about financial position, financial performance and cash flow statements that are useful for a large number of users in making economic decisions or anyone who is not in a position to request special financial reports to meet certain information needs.

Government Financial Report No. 71 of 2010 has been accrued and the report consists of a budget realization report, a report on changes in the excess budget balance, a balance sheet, a cash flow statement, an operational report, a report on changes in equity, and notes to financial statements. Financial reports are the output of the accounting process or cycle (Bahri, 2019).

Quality indicator The financial statements used according to Rudianto (2012) are understandable, relevant, timely, complete and reliable.

2.6. Previous Research

Several previous studies that have been conducted on the quality of financial reports include:

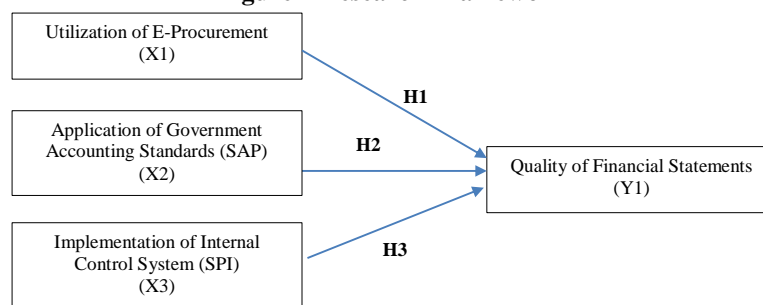
No	Researcher	Variable	Analysis Tools	Results
1	Pilander, Saerang, Gamaliel (2018)	<ul style="list-style-type: none"> E-Procurement (I) Quality of Financial Statements (D) 	Multiple Linear Regression	<ul style="list-style-type: none"> E-Procurement has a significant positive effect on the Quality of Financial Statements
2	Holle, Salle and Sanggenafa (2019)	<ul style="list-style-type: none"> Government Accounting Standards (I) Internal Control System (I) Quality of Financial Statements (D) 	Multiple Linear Regression	<ul style="list-style-type: none"> Government Accounting Standards have a significant positive effect on the Quality of Financial Statements The Internal Control System has a significant positive effect on the Quality of Financial Statements
3	Ikyarti and Aprila (2019)	<ul style="list-style-type: none"> Government Accounting Standards (I) 	Multiple Linear Regression	<ul style="list-style-type: none"> Government Accounting Standards have a significant positive effect on the Quality

		<ul style="list-style-type: none"> • Internal Control System (I) • Quality of Financial Statements (D) 		<ul style="list-style-type: none"> • of Financial Statements • The Internal Control System has a significant positive effect on the Quality of Financial Statements
4	Rohmah, Askandar and Sari (2020)	<ul style="list-style-type: none"> • Government Accounting Standards (I) • Internal Control System (I) • Quality of Financial Statements (D) 	Multiple Linear Regression	<ul style="list-style-type: none"> • Government Accounting Standards have a significant positive effect on the Quality of Financial Statements • The Internal Control System has a significant positive effect on the Quality of Financial Statements
5	Agatha, Diana and Mawardi (2020)	<ul style="list-style-type: none"> • Government Accounting Standards (I) • Quality of Financial Statements (D) 	Multiple Linear Regression	<ul style="list-style-type: none"> • Government Accounting Standards have a significant positive effect on the Quality of Financial Statements
6	Hendri and Erinos (2020)	<ul style="list-style-type: none"> • Government Accounting Standards (I) • Quality of Financial Statements (D) 	Multiple Linear Regression	<ul style="list-style-type: none"> • Government Accounting Standards have a significant positive effect on the Quality of Financial Statements
7	Riyanita and Widiastuti (2020)	<ul style="list-style-type: none"> • Internal Control System (I) • Quality of Financial Statements (D) 	Multiple Linear Regression	<ul style="list-style-type: none"> • Internal Control Systemsignificant positive effect on the quality of financial statements
8	Firmansyah and Sinambela (2020)	<ul style="list-style-type: none"> • Internal Control System (I) • Quality of Financial Statements (D) 	Multiple Linear Regression	<ul style="list-style-type: none"> • Internal Control Systemsignificant positive effect on the quality of financial statements

2.7. Research Framework

The theoretical framework is intended to provide an overview of the relationships that occur between variables. The theoretical framework in this study can be described as follows:

Figure 1 Research Framework



The theoretical framework above shows the influence of independent variables, namely the use of E-Procurement, the application of Government Accounting Standards (SAP) , the

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implementation of the Internal Control System (SPI) on the dependent variable (quality of Financial Statements).

2.8. Hypothesis Formulation

1. The effect of implementing e-procurement on the quality of financial reports

According to Government Regulation concerning Procurement of Government Goods and Services, Number 16 of 2018 Electronic Purchasing, hereinafter referred to as E-purchasing, is a procedure for purchasing goods/services through an electronic catalog system.. This is in accordance with the research results of Pilander, Saerang and Gamaliel (2018), Mildamayanti, Abdullah and Akib (2018), Achmad (2018), Rohmah, Askan dar and Sari (2020), Kathryn, Rohendi (2020) who found that the procurement of goods electronic-based has a significant positive effect on the quality of financial statements. Based on the description above, hypothesis 1 (H1) proposed in this study is:

H1: Utilization of E-Procurement has a positive effect on the quality of financial reports.

2. Effect of government accounting standards (SAP) on the quality of financial reports

Based on PP No. 71 of 2010 article 1 paragraph (3) definition of Government Accounting Standards, hereinafter abbreviated as SAP, are the accounting principles applied in preparing and presenting government financial reports. Government Accounting Standards (SAP). In accordance with the research results of Holle, Salle and Sanggenafa (2019), Ikyarti and Aprila (2019), Rohmah, Askandar and Sari (2020), Agatha, Diana, Mawardi (2020), Hendri and Erinos (2020) who found that government accounting standards (SAP) has a significant positive effect on the quality of financial reports.

Based on the description above, hypothesis 2 (H2) proposed in this study is:

H2: Application of government accounting standards (SAP) has a positive effect on the quality of financial reports.

3. The influence of the implementation of the Internal Control System (SPI) on the quality of financial reports.

Internal control is a way to direct, supervise, and measure the resources of an organization, and plays an important role in preventing and detecting embezzlement or fraud (Afriyanti, 2011). In accordance with the results of research conducted by Holle, Salle and Sanggenafa (2019), Ikyarti and Aprilia (2019), Riyanita and Widiastuti (2020), Rohmah, Askanandar and Sari (2020), Firmansyah and Sinambela (2020) who found that the control system internal has a significant positive effect on the quality of financial reports.

Based on the description above, hypothesis 3 (H3) proposed in this study is.

H3 : ApplicationThe Internal Control System (SPI) has a positive effect on the quality of financial reports.

3. RESEARCH METHODS

3.1. Types of research

Ghozali (2013) states that quantitative descriptive research is research that is used to describe the relationship between variables through testing the formulated hypotheses.

3.2. Research variable

Research variables are divided into two, namely Independent Variables and Dependent Variables.

3.3. Data Types and Sources

This type of research data uses interval data, namely data expressed in arithmetic operations on data collected from respondents, namely primary data and secondary data (Ghozali, 2013).

3.4. Population and Sample

All members of the population are used as samples with the consideration that the population is relatively small (Sugiyono, 2014). So the sample used amounted to 110 people.

3.5. Variable Operational Definitions

The operational definitions of the variables used in this study are:

1. E-Procurement (X1)

E-procurement/E-purchasing is a procedure for procuring/purchasing goods/services through an electronic catalog system (Presidential Regulation, Number 16 of 2018 concerning Government Procurement of Goods and Services). E-procurement indicators according to previous research by Sutanto, Setiobudi, and Nugroho (2015).

2. Accounting Standards Government (SAP) (X2)

Government Accounting, hereinafter abbreviated as SAP, are accounting principles that are applied in compiling and presenting government financial reports (PP No. 71 of 2010 article 1 paragraph (3). Meanwhile, according to previous research by Sudarsono and Darsono (2016).

3. System Internal Control (X3)

Internal control is defined as a process that is influenced by human resources and information technology systems designed to help an organization achieve a certain goal. Internal control is a way to direct, supervise, and measure the resources of an organization, and plays an important role in preventing and detecting embezzlement or fraud (Afriyanti, 2011).

4. Quality of Financial Statements

Financial statements are a description of information about the financial position, financial performance and cash flow statements of entities that are useful for a large number of users in making economic decisions or anyone who is not in a position to request special financial reports to meet certain information needs (Rudianto, 2012).

3.6. Method of collecting data

The data collection method used in this study was a questionnaire (questionnaire). Sugiyono (2014) defines a questionnaire as a data collection technique that is carried out by giving a set of questions or written statements to respondents to answer.

3.7. Data analysis method

The data analysis technique used in this study uses the stages of data analysis, namely data instrument testing, classic assumption test of multiple linear regression, testing the coefficient of determination, F test, data in the form of brief descriptions and tables.

4. RESULTS OF DIFFERENCE TEST ANALYSIS

Hypothesis testing includes e-procurement variables on the quality of financial reports, government accounting standards on the quality of financial reports and internal control systems on the quality of financial reports can be explained in the following table:

Table 2 Regression Analysis Test Results

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1							
(Constant)	2.705	.981		2.757	.007		
E-PROCUREMENT	.391	.079	.379	4.943	.000	.359	2.785
SAP	.340	.065	.397	5.200	.000	.362	2.759
SPI	.190	.078	.186	2.447	.016	.367	2.728

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN

Source: Processed results of SPSS, 2021

a. Testing hypothesis 1 (H1): Effect of e-procurement on the quality of financial reports

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Based on table 4.16 above, the t value obtained from the effect of the e-procurement variable on the quality of financial reports is $4.943 > t_{\text{table}} = 1.660$ ($df = n - k - 1 = 110 - 3 - 1 = 106, \alpha = 0.05$) with a significance value $= 0.000 < \alpha = 0.05$ (significant). This means that hypothesis 1 (H1) which states that e-procurement has a positive effect on the quality of financial statements is proven

- b. Testing hypothesis 2 (H2): Effect of government accounting standards on the quality of financial reports

Based on table 4.16 above, the t value obtained from the effect of the variable effect of applying government accounting standards on the quality of financial reports is $5.200 > t_{\text{table}} = 1.660$ ($df = n - k - 1 = 110 - 3 - 1 = 106, \alpha = 0.05$) with a significance value $= 0.000 < \alpha = 0.05$ (significant). This means that hypothesis 2 (H2) that the application of government accounting standards has a positive effect on the quality of financial statements is proven.

- c. Testing hypothesis 3 (H3): The effect of the internal control system on the quality of financial reports

Based on table 4.16 above, the t value obtained from the influence of the internal control system variable on the quality of financial reports is $2.447 > t_{\text{table}} = 1.660$ ($df = n - k - 1 = 110 - 3 - 1 = 106, \alpha = 0.05$) with a significance value $= 0.000 < \alpha = 0.05$ (significant). This means that hypothesis 3 (H3) that the internal control system has a positive effect on the quality of financial statements is proven.

4.1. E-Procurement Regression Test, Government Accounting Standards and Internal Control Systems on the Quality of Financial Reports

Regression analysis of the effect of e-procurement, government accounting standards and internal control systems on the quality of financial reports can be explained in table 4.16. Based on the table of SPSS processing results, it can be seen that the regression coefficient (beta) or $\beta_1 = 0.379$, $\beta_2 = 0.397$ and $\beta_3 = 0.186$ so that the regression equation can be arranged as follows:

$$Y = \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e_1$$

So that :

$$Y = 0.379X_1 + 0.397X_2 + 0.186X_3 + e_1$$

Thus it can be seen the magnitude of each influence:

- a. $X_1 \rightarrow Y = \beta_1 = 0.379$ (Positive)

E-procurement (X_1) has a positive effect on the quality of financial reports (Y). It is said that the better the e-procurement, the better the quality of financial reports.

- b. $X_2 \rightarrow Y = \beta_2 = 0.397$ (positive)

Government accounting standards (X_2) have a positive effect on the quality of financial reports (Y). It is said that the better the government accounting standards, the better the quality of financial reports.

- c. $X_3 \rightarrow Y = \beta_3 = 0.186$ (positive)

The Internal Control System (X_3) has a positive effect on the quality of financial reports (Y). It is said that the better the internal control system, the higher the quality of financial reports.

4.2. Discussion

1. Effect of E-Procurement on the Quality of Financial Statements

Based on testing of e-procurement on the quality of financial reports, it has a positive and significant effect so that it can be interpreted that the better the e-procurement, the better the quality of financial reports.

The results of this study are supported by Pilander, Saerang and Gamaliel (2018), Mildamayanti, Abdullah and Akib (2018), Achmad (2018), Rohmah, Askan dar and Sari (2020), Kathryn, Rohendi (2020) who found that procurement of goods is based electronics has a significant positive effect on the quality of financial statements.

The implementation of the results of this study is to improve the quality of the financial reports of Class 1 Semarang Agricultural Quarantine Center can be achieved through e-procurement. information technology equipment, bandwidth capacity, replacement of signatures and stamps, protection against application system disturbances and the availability of good implementation instructions or guidelines will be able to improve the quality of reports made.

2. Effect of Government Accounting Standards on the Quality of Financial Statements

Based on testing the application of government accounting standards on the quality of financial statements has a positive and significant influence

The better the implementation of government accounting standards, the better the quality of the financial reports of the Class 1 Agricultural Quarantine Center Semarang. The results of this study are in accordance with Salle and Sanggenafa (2019), Ikyarti and Aprilia (2019), Rohmah, Askandar and Sari (2020), Agatha, Diana, Mawardi (2020), Hendri and Erinos (2020) who found that government accounting standards (SAP) has a significant positive effect on the quality of financial statements.

3. The Effect of the Internal Control System on the Quality of Financial Statements

Based on testing the internal control system on the quality of financial reports, it has a positive and significant influence so that it can be interpreted that the better the internal control system, the better the quality of financial reports.

The better the internal control system, the better the quality of the financial reports produced. This research is supported by Salle and Sanggenafa (2019), Ikyarti and Aprilia (2019), Riyanita and Widiastuti (2020), Rohmah, Askanandar and Sari (2020), Firmansyah and Sinambela (2020) who found that the internal control system has a significant positive effect on quality of financial reports.

5. CONCLUSIONS

Based on the results of data analysis, several conclusions can be drawn as follows:

1. The results of hypothesis testing show that e-procurement has a positive (0.379) and significant (0.000) effect on the quality of financial reports, so it can be interpreted that the better the e-procurement, the better the quality of the financial reports of Class 1 Agricultural Quarantine Center Semarang.
2. The application of government accounting standards has a positive (0.397) and significant (0.000) effect on the quality of financial reports, so it can be interpreted that the better the application of government accounting standards, the better the quality of the financial reports of Class 1 Agricultural Quarantine Center Semarang.
3. The internal control system has a positive (0.186) and significant (0.016) effect on the quality of financial reports, so it can be interpreted that the better the internal control system, the better the quality of the financial reports of Class 1 Agricultural Quarantine Center Semarang.

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