

# Multi Component Analysis of the Results of the Government's Internal Audit Against Quality of Financial Statements

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**Abstract**— This study aims to determine the ability of the R2 model to predict the independent variable in influencing the dependent variable. In addition to knowing the competence of auditors, auditor independence, standard operating procedures, information technology, and accounting standards. This research method uses a quantitative approach with multiple linear regression models. Result of the coefficient of determination R2 is 53%, the remaining 47%, influenced by other variables outside of this study. Partially, namely: auditor competence has positive and significant effect on the quality of financial statements, auditor independence has a positive and significant effect on the quality of financial statements, standard operating procedures have a positive and significant effect on the quality of financial statements, information technology has a positive and significant effect on the quality of financial statements, and accounting standards have a positive and significant effect on the quality of financial statements. In conclusion, all independent variables either simultaneously or partially have a positive and significant effect on the quality of financial reports.

**Keywords**— several components, audit results, internal auditors, quality of financial reports.

## I. INTRODUCTION

Based on the title above, the author can explain the problems that arise in this study, and these problems appear as variables in this study. And these variables also raise several indicators, which raise questions [1]. Furthermore, the title above explains that the meaning of the title above is Multi Component Analysis, then the Government's Internal Audit Results on the Quality of Financial Reports can be better, because financial reports are good, if supported by various components can show good quality [2]. And these components are described in detail below.

### 1.1 Financial Statement

The quality of financial reports [3] is the result of the process of accounting activities. It contains a summary of financial transactions, which are compiled to provide information about the position of assets, debts, and capital that occurs in households, both government and companies [4]. The financial report quality attributes in the form of factor analysis related to compliance and conservatism can shape the quality of financial reports [5].

### 1.2 Auditor Competence

Auditor competence [6] is a qualification required by the auditor to carry out the audit properly. To obtain these competencies, adequate education and training is required for an auditor [7]. In addition, there is also what is known as continuing professional education [8]. This education has become a must for those with an Accountant (AK) and Certified Accountant (CA) degree.

### 1.3 Auditor Independent

The definition of auditor independence in general requires the auditor to be independent, meaning that it is not easily influenced [6]. Therefore, the auditor must carry out his work in the public interest (which can be distinguished from an internal auditor) [7]. Independence is very important in conducting an audit, this is related to the implementation of the audit [8]. Therefore, the auditor's attitude and prudence need to be considered.

### 1.4 Standard operating procedures

Standard operating procedures (SOP) [8] describe the procedures carried out by certain

agencies. This is done because it is related to the work that should be done in carrying out the work, both in government agencies and in companies [9]. Agencies that have good SOPs are more likely to produce good financial reports [10].

### 1.5 Information Technology

Information technology OPD [11] states that information technology support will determine the level of public trust. The same thing [12] states is that information technology is important and fundamental [13]. Most of the needs for managing financial administration require information technology. Researcher [11] explained that information technology owned by local governments in municipalities is the best and most useful tool to increase the confidence of every member of the community and organizations have a high sense of responsibility for local government organizations.

### 1.6 Accounting Standards

Government accounting standards (SAP) [14] is the standard used by government agencies. It is used in all government institutions, both central and local [15]. The preparation of the SAP is a standard prepared by the government accounting standards committee [16]. Until 2003, SAP used a cash basis, then 2004 to d. 2014 SAP uses cash toward accrual basis (cash toward accrual basis).

## II. LITERATURE REVIEW

The literature review is one of the things that is considered in scientific research because literature review can provide instructions to the author so that the written word has a strong basis. It is intended that the literature review, in addition to functioning as a guide, also serves as an aid or justification for the results of research that is currently being carried out.

### 2.1 Quality of Financial Reports

The quality of financial reports [17] is the result of the process of accounting activities. It contains a summary of financial transactions, which is structured to provide information on the position of assets, debts, and capital that occurs in households, both government and companies [18]. The quality attributes of the financial statements are in the form of factor analysis related to compliance and

conservatism which is formed into the quality of financial reports [17].

### 2.2 Auditor Competence

Auditor competence [19] is the ability of human resources associated with the skills possessed by a person. Auditor competence [20] is a qualification required by the auditor to carry out the audit properly. To obtain these competencies, education, and training for auditors are required, known as continuing professional auditors. Based on this explanation, the proposed hypothesis is.

H1. Auditor competence has a positive and significant effect on the quality of financial statements.

### 2.3 Auditor Independence

The definition of auditor independence, in general, requires the auditor to be independent, meaning that it is not easily influenced [21]. Therefore, auditors must carry out their work in the public interest (which can be distinguished from internal auditors) [22]. Independence is very important in conducting an audit, this is related to the implementation of the audit [6]. Based on this explanation, the proposed hypothesis is.

H2. Auditor independence has a positive and significant effect on the quality of financial statements.

### 2.4 Standard Operating Procedures

Standard operating procedures (SOP) [8] are procedures carried out by certain agencies. This is done because it is related to the work that should be done in carrying out the work, both in government agencies and companies [9]. Agencies that have good SOPs have more potential to produce quality financial reports [10]. Based on this explanation, the proposed hypothesis is.

H3. Standard operating procedures have a positive and significant effect on the quality of financial reports.

### 2.5 Information Technology

Information technology [11] is very important related to the information needs of users of financial statements. And information technology in English is known as Information technology, which is a general term for technology [12] Technology plays a very important role in today's global era. And information

technology is not just computers, but telephones, TV, and electronics [13]. Based on this explanation, the proposed hypothesis is.

H4 Information technology has a positive and significant effect on the quality of financial reports.

**2.6 Accounting Standards**

Government accounting standards (SAP) [14] are a standard used by government institutions, both central and local. The preparation of the SAP is a standard prepared by the government accounting standards committee [15]. Until 2003, SAP used a cash basis, then in 2004 to d. 2014. SAP uses cash on an accrual basis [16]. Based on the explanation that has been stated above, the proposed hypothesis is.

H5. Accounting standards have a positive and significant effect on the quality of financial statements.

**III. RESEARCH METHOD**

The design used in this study was wrong using a quantitative approach, using multiple linear regression models. Every research must have a method used so that the direction and purpose of the research can be known by the reader [23], and [24]. In addition, it can provide adequate confidence that the method is a guide to achieving the goals to be achieved. The population in this study were five urban districts, namely: (a) Samarinda city, (b) Tenggarong district, (c) Balikpapan city, (d) Bontang city, and (e) Paser Tanah Grogot district. The proof is that the five regencies/cities are the objects of this research, it is proven that the results of the external auditor's examination have reached an unqualified opinion.

Then the data used in this study used a Likert scale, points 1,2,3,4 and 5. Then the data was obtained by distributing 750 questionnaires. Of the 750 questionnaires collected, 713 respondents or 95.07%. The number of questionnaires collected is quite representative in representing the population in East Kalimantan Province. The dependent variable in this study is the quality of financial statements (Y). Then the independent variables are auditor competence, auditor independence, standard operating procedures, information technology, accounting standards. The five independent variables affect the quality of financial statements (Y), so the influence of these variables is in the form of multiple linear regression with the following formula:

$$Y = a + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e \dots\dots(1).$$

- Y = Quality of financial statements.
- a = Constant.
- X1 = Competence Of Auditors.
- X2 = Auditor Independence.

- X3 = Standard Operating Procedure.
- X4 = Information Technology.
- X5 = Accounting Standard
- X1 = Regression coefficient
- e = nuisance error.

**IV. ANALYSIS AND DISCUSSION RESULTS**

The results that can be presented in this discussion are (1) the results of the study containing the respondent's profile, for example, gender, respondent's status, respondent's age, respondent's education level, type of respondent's position, and respondent's income level. (2) Statistical Analysis, and (3) Discussion of research results.

**4.1 Research Results**

Based on the results of statistical tests that have been carried out, it can be seen that from a total of 714 respondents, the minimum, maximum and average results and standard deviations are known based on Table 1 below.

Table 1 Results of Residuals Statistics

Gender	Number of Respondents	Percentage (%)
Man	324	44,44%
Woman	389	54,56%
Total	713	100 %
Respondent's Marital Status		
Respondent Status	Number of Respondents	Percentage (%)
Married	702	98,46%
Not Married	5	0,70 %
Widower	4	0,56 %
Widow	2	0,28%
Total	713	100 %
Respondents age group		
Respondents age	Number of Respondents	Percentage (%)
Age > 40-57	43	6,03%
Age > 30-37	557	78,12 %
Age > 20-29	113	15,85 %
Total	713	100 %
Respondent Education Level		
Education Level	Number of Respondents	Percentage (%)
S2 education	39	5,47 %
S1 or equivalent education	249	34,92 %
D4 education or equivalent	105	14,73 %
Educational D3 equivalent	221	30,99 %
High school education equivalent	99	13,89 %
Total	713	100 %
Position Type of Respondents		
Position	Number of Respondents	Percentage (%)
Head of Division	72	10,10 %
Head of Division	143	20,06 %
Head of Accounting & Finance Section	205	28,75%
Accounting & Finance Section	293	41,09 %

Total 713 100 %  
Source: data processed

Based on Table 1 above, it is known that from 713 respondents there were 324 male respondents with a percentage of 44, 44%, while respondents were female as many as 389 people with a percentage of 54.56%. This shows that almost the same number of respondents stated that the Multi-Component Analysis of the Results of the Government's Internal Audit on the Quality of Financial Reports. Furthermore, the respondent's profile is seen from the respondent's marital status in this study, greatly influencing the mindset and behavior formed in determining the choice of filling out the questionnaire in this study. Furthermore, the marital status of the respondents, it is known that from 713 respondents, 702 respondents are married with a percentage of 98.46%, while respondents who are not married are 5 people with a percentage of 0.70%, and respondents are widowed as many as 4 people with the percentage is 0.56%, and the respondents who are the status are widows with a percentage of 0.28%. Then the author presents the age profile of the respondents, it is known that from 713 (seven hundred forty-five) 43 respondents are over 40-57 years old with a percentage of 6.03%, while respondents aged over 30-37 years and over are 557 people with a percentage of 78.12%, and respondents aged 20-29 years and over as many as 113 people with a percentage of 15.85%. Then the author presents the educational status of respondents who filled out the questionnaire that out of 713 (seven hundred thirteen) respondents, 39 respondents had Master's education (S2), with a percentage of 5.47%, and 249 respondents with Bachelor's (S1) education or equivalent respondents with a percentage of 34.92%, then respondents with Applied Bachelor education (D4) equivalent as many as 105 respondents with a percentage of 14.73%, then respondents with Madyah Expert education (D3) equivalent as many as 221 respondents with a percentage of 30.99%, then respondents with high school education (SMA) equivalent as many as 99 respondents with a percentage of 13.89%. Then the respondent's profile, if viewed from the aspect of position in work, it is known that out of seven hundred and forty teams (713) respondents, 72 respondents work and occupy positions as Head of Division, with a percentage of 10.10%, while respondents who work and occupy positions as head of the

finance department and the equivalent are 143 people with a percentage of 20.06%, furthermore, respondents who work as Section Heads in Accounting and finance are as many as 205 respondents with a percentage of 28.75%, Then respondents who have the status of Accounting and Finance staff are as many as 293 respondents with a percentage of 41.09%.

4.2 Multiple Linear Regression Analysis

Based on the data entered in this study, the output of the first data processing is multiple linear regression analysis with values as shown in Table 2.

Table 2 Multiple Linear Regression Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of Estimate	Change Statistics R Square	F Change
1	.728 <sup>a</sup>	.530	.525	1,609	.530	113,599

Source: data processed with SPSS Version 23

Based on the first output on multiple linear regression analysis (R) or multiple linear correlations with a value of 0.530. Meanwhile, the lowest and highest values ranged from -1 to d. 1. So the value of R2 in table 2 above is 0.530 or 53%. This value has a close or strong influence, which is a simultaneous coefficient on the variables X1 to d. X5 on the quality of financial reports. And the value of R2 can be denoted as a percent (%) or the value of R2 above is 0.530% rounded up to 53%. The remaining 47% is influenced by other variables outside this research model. And statisticians recommend using R2 to see the effect caused in multiple linear regression. The reason is if using the value of R2 if the value of R2 experiences an increase in value when a new variable is entered partially it will not experience a significant change. Furthermore, the F test is the second output, namely the analysis of the F test, which aims to find out the simultaneous effect on the dependent variable of financial report quality (Y). See the results of the F test used in this study, it can be seen in Table 3.

Table 3 Simultaneous Test Results (Test F) ANOVA<sup>a</sup>

Model	Sum of Square	df	Mean Square	F	Sig
1 Regression	2016,686	5	403,337	152,428	,000 <sup>b</sup>
Residual	1870,781	707	2,646		
Total	3887,467	712			

a. Dependent Variable: Quality of Financial Reports

b. Predictors: (Constant), Accounting Standards, Information Technology, Auditor Competence, Auditor Independence, Standard Operating Procedures  
 Source: data obtained by using SPSS Version 23.

Furthermore, the t-test was conducted to determine the effect of each independent variable on the dependent variable. And these variables are auditor competence, auditor independence, standard operating procedures, information technology, and accounting standards. For more details, the author can display the results of the unit, which can be seen in Table 4.

Table 4 Partial Test Results (t-Test)

Model	Unstandardized Coefficients	Std. Error	Standardized Coefficients	Uji t	Sig.
1 (Constant)	-.710	.721		-.984	.326
Auditor Competence	.130	.029	.129	4.427	.000
Auditor Independence	.149	.032	.148	4.675	.000
Standard Operating Procedures	.145	.031	.150	4.658	.000
Information Technology	.156	.034	.129	4.545	.000
Accounting Standard	.447	.034	.422	13.353	.000

a. Dependent Variable: Quality of Financial Reports  
 Source: data obtained by using SPSS Version 23.

Based on the results of the calculations in Table 4 above, it can be seen that the significance value of auditor competence is 0.000, then the decision that can be taken is if the t-count is  $0.000 < 0.05$ , the value indicates that the auditor's competence significant effect on the quality of financial reports. Furthermore, auditor independence has a positive and significant effect on the quality of financial reports, because the calculation results show that the value is  $0.000 < 0.050$  so it can be concluded that auditor independence has a positive and significant effect on the quality of financial reports. Standard operating procedures have a positive and significant effect on the quality of financial statements because of the value of  $.000 < 0.05$ . And this value indicates that standard operating procedures have a positive and significant impact on the quality of financial reports. Furthermore, information technology has a positive and significant effect on the quality of financial reports, because the results of the t-count calculation obtain a value of  $0.000 < 0.050$ . Then the accounting standard has a positive and significant impact on the

quality of financial statements, the results of the t-calculation obtained with a value of  $0.000 < 0.050$ . Because this value is greater than 0.050 so that it can be said that accounting standards have a positive and significant effect on the quality of financial statements.

**4.3 Analysis and Discussion**

Based on the test results described above, the material discussed in the discussion of the results of this research is as follows.

**1. R2 Analysis**

R2 analysis shows that the calculation results show that together the accuracy of the model in this study as a whole shows a value of 53% and the remaining 47%. This value is influenced by other variables that are not explained in this study.

**Test F (Simultaneous)**

Based on the calculation results show that the variables of auditor competence, auditor independence, standard operating procedures, information technology, and accounting standards simultaneously show that all independent variables have a positive and significant effect on the dependent variable. This can be seen in table 3 above.

**3. The t-test (Partial), is as follows**

a. Auditor Competence

Based on the calculation results indicate that the competence of the source shows the value obtained based on the results of the SPSS Version 23 test, obtaining a value of  $0.000 < 0.050$ , this value has a positive and significant impact on the quality of financial reports. This can be seen in the results of the calculations in table 4 above. The results of this study are following the results of research conducted [19] and [20] which state that auditor competence has a positive and significant effect on the quality of financial statements.

b. Auditor Independence

Based on the calculation results indicate that the independence of the auditor shows the value obtained based on the results of the SPSS Version 23 test, obtaining a value of  $0.000 < 0.050$ , this value has a positive and significant impact on the quality of financial statements. This can be seen in the results of

the calculations in table 4 above. The results of this study are following the results of research conducted [6]; [21], and [22] which states that auditor independence has a positive and significant effect on the quality of financial reports.

c. Standard Operating Procedure

Based on the calculation results indicate that the standard operating procedure (SOP) shows a significant value of  $0.000 < 0.050$ , this value indicates that standard operating procedures have a positive and significant impact on the quality of financial statements. This can be seen in the results of the calculations in table 4 above. The results of this study are following the results of research conducted [8]; [9], and [10] which explains that standard operating procedures have a positive and significant effect on the quality of financial statements.

d. Information Technology

Based on the calculation results indicate that information technology shows the value obtained based on the results of the SPSS Version 23 test, obtaining a significant value of  $0.000 > 0.050$ , this value has a positive and significant impact on the quality of financial reports. This can be seen in the results of the calculations in table 4 above. The results of this study are following the results of research conducted [11]; [12], and [11] which explains that information technology has a positive and significant impact on the quality of financial reports.

e. Accounting Standards

Based on the calculation results indicate that the accounting standard shows the value obtained based on the results of the SPSS Version 23 test, obtaining a significant value of  $0,000 > 0,050$ , this value has a positive and significant effect on the quality of financial statements. This can be seen in the results of the calculations in table 4 above. And the results of this study are following the results of research conducted [12]; [15], and [16] which explains that accounting standards affect the quality of financial statements.

## V. CONCLUSION

Based on the results of the calculations that have been carried out, starting with the multiple linear regression test, it shows that it is very good. Furthermore, the authors conducted a test simultaneously (simultaneously) showing a very good value. And finally, the author conducted an individual test (partial) which showed that it was very good because all the independent variables in the study had a positive and significant effect on the unqualified opini. In addition to the results of this study, it was also stated that the quality of financial reports is formed from: (a) auditor competence, (b) auditor independence, (c) standard operating procedures, (d) information technology, and (e) accounting standards. These five standards can improve the quality of financial statements. So the five variables become one that can improve the quality of financial reports on the internal government of the region.

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