

Implementation of the Internal Control System in Increasing the Accountability of the Financial Reports

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ABSTRACT

This study aims to describe the implementation of the internal control system in increasing the accountability of the financial statements of the Ministry of Defense of the Republic of Indonesia. This research uses a qualitative method with a descriptive analysis approach. Data was collected by interview method based on the maturity assessment of the integrated Government Internal Control System. The results of this study indicate that the Ministry of Defense has implemented an adequate internal control system. In line with this, there is also an increase in the accountability of its financial statements

INTRODUCTION

Financial reports in the public sector function as a medium of accountability to the public. There are many parties interested in accountability for financial statements. These stakeholders need the information contained in the financial statements as a basis for decision-making. In addition, financial reports also play a role in the evaluation of government performance (Widari & Sutrisno, 2017).

Internal parties or management need information on the financial position and the accumulated transactions. Meanwhile, external parties interested in financial reports include the Supreme Audit Agency (BPK). BPK examine the financial report and then provides an opinion on the financial statements. The audited reports and this opinion are accounted for by the House of Representatives/Dewan Perwakilan Rakyat (DPR) as public sector responsibility. Government internal control systems (ICS) positively and significantly impact public accountability (Bonsu & Appiah, 2023).

The financial statements of each ministry and agency will be compiled into one central government financial report. The position of the Ministry of Defense's financial statements is very significant in terms of its role and value. Even for the 2025 budget, the defense ministry has the largest budget of Rp166.26 trillion from the total APBN of Rp2,701.44 trillion (Damayanti, 2024).

Given the importance of the function of financial reports in the public sector, it has been mandated in Article 55 paragraph (4) of the Treasury Law that the administration of the state budget has been structured according to a sufficient ICS and financial reports have been prepared based on government accounting standards applicable in Indonesia (Law Number 1, 2004).

The definition of ICS is a comprehensive process that includes all actions and activities consistently undertaken by leaders and staff to ensure the attainment of corporate objectives. These organizational goals are achieved through the protection of public assets, adherence to rules and regulations, accuracy of financial reporting, and efficient execution of operations (Rahmawati et al., 2018).

In particular, the ICS in Indonesia (SPIP) has been regulated through Government Regulation Number 60 of 2008. The regulation covers implementing the ICS in all ministries, institutions, and local governments. The Ministry of Defense uses internal control to ensure transparency, effectiveness, efficiency and accountability of the Ministry of Defense's financial administration (Awalia & Nasution, 2022).

The accuracy and reliability of financial reporting are significantly influenced by the Ministry of Defense's application of the ICS. The Inspectorate General (IG) of the Ministry of Defense plays a pivotal role as the primary agent behind implementing this system. The IG of the Ministry of Defense will examine the financial statements of the Ministry of Defense before their audit by external auditors to ensure that internal controls are in place.

Long before the review process, the Inspectorate's internal control function should have been running by carrying out a series of supervisory processes that run simultaneously with implementing activities. The process starts with supervising needs planning, budgeting, reviewing/auditing the procurement of goods/services, performance audits, and implementing consulting services through reviews, studies, and providing advice on a problem (Sutaryo & Sinaga, 2018).

Several previous researchers have researched the implementation of the ICS. Ibrahim et al. (2015) examined the role of the ICS in improving the quality of financial reports at the Gorontalo District Court; Sutaryo and Sinaga (2018) examined the maturity level of the government ICS in local governments in Indonesia. Pernando et al. (2023) examined accountability and financial reporting quality, mediating the ICS and public organization performance.

Efforts to increase the maturity level of the ICS have become a significant issue since the discovery of fraud incidents resulting from weaknesses in the ICS (Minelli et al., 2009). This study aims to analyze the extent to which the ICS is implemented at the Ministry of Defense to improve the accountability of its financial statements. This research uses the SPIP maturity rating as a more thorough metric for assessing the efficacy of internal control.

LITERATURE REVIEW

The theories used in this study are Internal Control System and Financial Statement Accountability Theory. The ICS theory used is more specific, namely government ICS which refers to the IACM perspective. Meanwhile, the theory of financial statement accountability refers to the quality of financial statements shown through opinions on financial statements.

Research related to the implementation of the internal control system in improving the accountability of financial statements refers to several previous studies. Several previous researchers have examined the implementation of ICS. Ibrahim et al. (2015) examined the role of ICS in improving the quality of financial reports at the Gorontalo District Court. This study uses a qualitative method with the result that the implementation of ICS is considered to improve the quality of financial reports. Furthermore, Sutaryo and Sinaga (2018) examined the maturity level of government ICS in local governments in Indonesia. This study uses quantitative methods with the result that internal control findings have an influence on the maturity level of ICS. Pernando et al. (2023) examined accountability and financial reporting quality, mediating ICS and public organization performance. Research using this quantitative method provides information that ICS has an impact on accountability and quality of financial reports.

Government Internal Control System (SPIP)

The government ICS is implemented in all government environments, both central and regional. This government ICS aims to provide adequate assurance of achieving organizational objectives through preserving state assets, conformity with rules and regulations, dependability in financial reporting, and effective and efficient implementation of operations (Government Regulation Number 60, 2008).

The government's ICS within the Ministry of Defense is essential because it relates to the national defence function. One of the functions of the defense budget is to build an ideal defense posture. The government implements the defense posture development efforts through the Minimum Essential Forces (MEF) policy.

The consequence of implementing the Minimum Essential Forces policy is an increase in the defense budget. Criticism of the amount of defense budget allocated by the government is typical, especially in a democratic government. Therefore, public trust is needed so that the defence budget's planning, budgeting, implementation, and accountability are carried out accountably and meet the rules of adequate internal control.

The quality of internal control in government is determined through a maturity assessment of implementing an integrated government ICS. The maturity of the government's ICS implementation reflects its proficiency in achieving control objectives, including practical and efficient measures, reliability of financial reporting, protection of public assets, and adherence to laws and regulations (Chief of BPKP Regulation Number 5, 2021). In this context, "integrated" signifies that the evaluation encompasses internal control components, the Risk Management Index, the Corruption Control Effectiveness Index, and the proficiency of the Government's Internal Supervisory Apparatus (APIP).

The APIP capability assessment aims to assess the effectiveness of internal audits in the public sector. The framework used is the Internal Audit Capability Model (IACM). IACM shows the progress of the internal audit level, indicating the maturity of internal audit capabilities. Three critical factors in determining the capacity of internal audit activities are supervisory activities, organization, and the organization's operating environment (Airlangga & Rossieta, 2023).

IACM has five levels of capability achievement, starting from level 1 (initial), which means that an APIP organization has been formed and has the duties and authority to carry out supervisory activities. Level 2, called structured, means that APIP human resources already have sufficient competence and follow the required qualifications. Level 3, called delivered, indicates that audit standards have become a reference and APIP can carry out performance assessments for financial aspects. Level 4, called institutionalized, means that the organization has made APIP a strategic partner, and the supervision results have been integrated with improvements in governance, risk management and control. Level 5 or optimized indicates that supervision of compliance, asset management, reliability in financial reporting, and effective and efficient

operating activities have been running well and provide adequate assurance (Bahari & Inramus, 2018).

Accountability of The Financial Reports

Financial reports summarise the entity's financial records in one accounting period and describe the entity's financial position and performance (Pakpahan, 2020). Quality financial reports accurately depict the organization's financial position and performance. Therefore, disclosure of financial statements requires honesty, sharpness and clarity (Ridzal et al., 2022).

Four characteristics of financial statements are necessary for government financial reports to fulfil the criteria of relevance, reliability, comparability, and comprehensibility. (Government Regulation 71, 2010). This aspect is used by the Supreme Audit Agency/Badan Pemeriksa Keuangan (BPK) to provide an opinion on the audited financial statements. The highest level of financial statement opinion is unqualified. The financial statements accurately reflect, in all significant respects, the financial condition, operational performance, and cash flows of a specific business by generally accepted accounting standards in Indonesia. (Prakoso & Aryati, 2024).

The opinion of the financial statements must be distinct from the organization's ICS. One aspect of the audit of financial statements is the assessment of internal control. An organization will not get a financial statement opinion with a good predicate if its ICS still has fundamental weaknesses. The accountability of financial reports is profoundly influenced by the maturity level of the government's ICS (Rahayu et al., 2022).

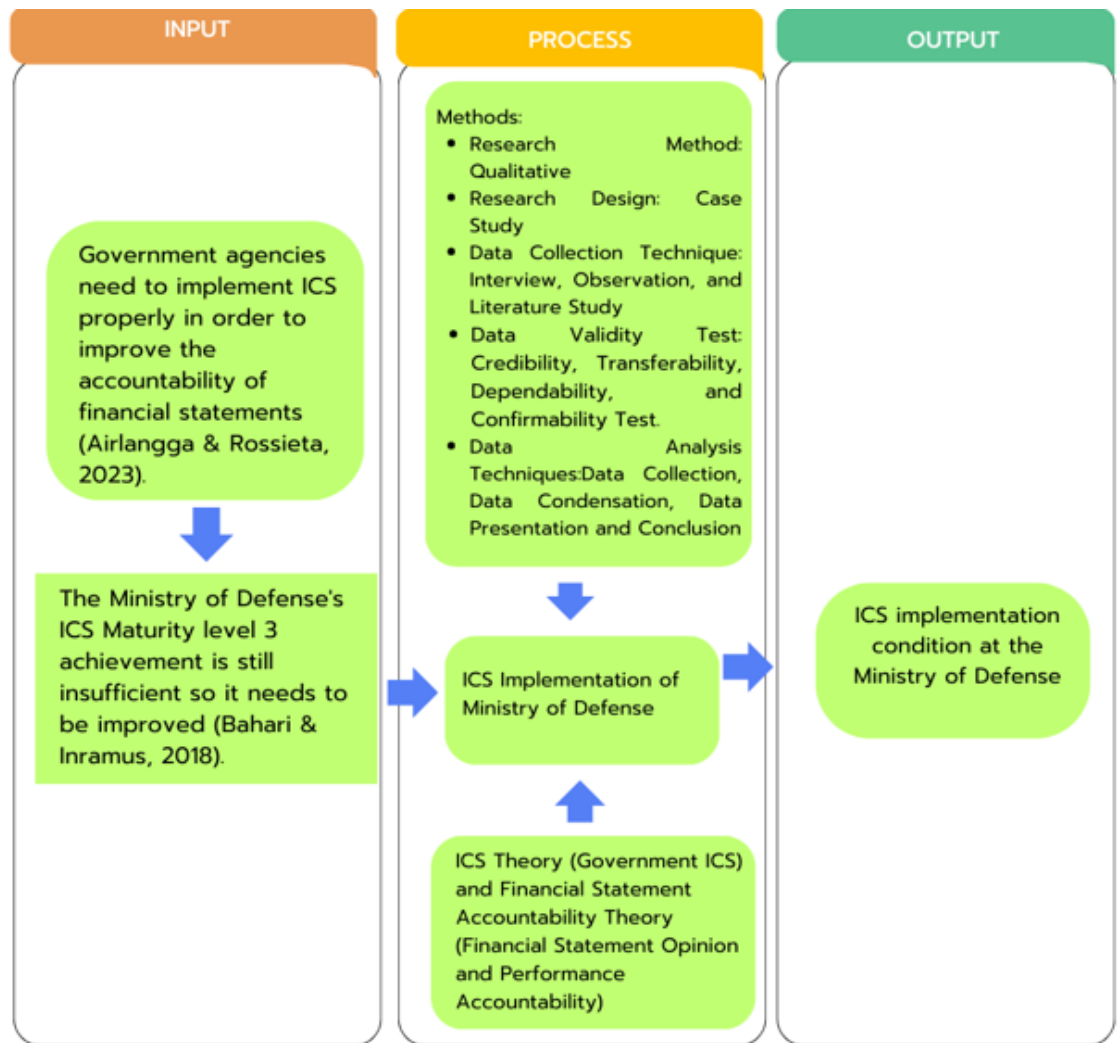


Figure. 1 Conceptual Framework

METHODOLOGY

This research uses a qualitative approach. According to Creswell (2013), qualitative research is an appropriate approach to understanding the meaning of social and humanitarian issues. Qualitative research is one of the procedures to examine a phenomenon, variable, or object of research more deeply to obtain an essential truth by collecting the most profound data possible (Yaniawati & Indrawan, 2024).

The literature review was conducted by collecting primary and secondary data sources. Primary data sources in qualitative research come from interviews, data requests to the Inspectorate General of the Ministry of Defense and the ICS task force. Secondary data sources came from opinions on financial statements from BPK, performance accountability achievements from the Ministry of PAN & RB and credible mass media reports.

The findings of this research delineate comprehensive interviews with research subjects to provide a clear picture of the implementation of a comprehensive governmental internal control framework in improving the accountability of the Ministry of Defense's financial statements.

Qualitative methods not only find data and facts (phenomena) presented, but also reveal the essence (nomena) of the facts and data that occur (Yaniawati & Indrawan, 2024). This research tries not only to see the condition of the implementation of the ICS but also to see the efforts that have been made in the implementation, challenges and preparation of areas of improvement for the implementation.

The data gathering methods used included interviews, observations, and literature review. The researcher used purposive sampling, a strategy for obtaining material that would serve as the foundation for the theory and preparation of the study. Moreover, in data analysis, researchers used an interactive model proposed by Miles, Huberman, and Saldana (2014) that delineates analytical approaches including data collecting, data condensation, data presentation, and conclusion formulation.

RESULT

The evaluation of the APIP capability level and the level of maturity of the implementation of the ICS established by the government provide insight into the Ministry of Defense's implementation of the system. The accountability level of the Ministry of Defense's financial statements is indicated by the opinion on the financial statements and the assessment of the Government Agency Performance Accountability System (SAKIP).

Maturity Level of ICS Implementation

It is critical for the Ministry of Defense's operations to implement the ICS. Evaluation of the effectiveness of this system does not stand alone. Still, it must be integrated with efforts to improve APIP capability, risk management index, corruption control effectiveness index, and aspects of the internal control system.

Each aspect has its assessment weight and is accumulated in the total internal control implementation maturity level evaluation. The Ministry of Defense achieved a level 3 index of 3.522 to evaluate the development of applying the Government ICS in 2023. The index achievement is included in the defined criteria, meaning the Ministry of Defense has managed its performance well. The Ministry of Defense can also formulate performance along with indicators and targets. Still, it has also developed performance achievement strategies to achieve these targets through effective programs and activities.

Determining the SPIP implementation maturity score uses the evaluation result score to make a weighted average. This score will then be used to determine the maturity level of SPIP. The SPIP maturity level score intervals are listed in the following table:

Table 1. Interval Score Level of Maturity of ICS Implementation

Score	Criteria
$1,00 \leq \text{Score} < 2,00$	Initiated
$2,00 \leq \text{Score} < 3,00$	Developing
$3,00 \leq \text{Score} < 4,00$	Defined
$4,00 \leq \text{Score} < 4,50$	Managed and Measured
$\geq 4,50$	Optimum

Source: Decision of BPKP Chief No. 5 Year 2021

The Ministry of Defense APIP maturity level assessment consists of goal formulation, organization and methodology, and goal attainment. The goal-setting component is assessed to assess the quality of performance planning. In this case, the strategic objectives set by the Ministry of Defense have considered the mandate, are results-oriented, consider strategic issues, and have been aligned and passed down to the work unit following its mandate. This alignment can be seen from the suitability of strategic goals with programs and activities carried out to support these strategic goals. In addition, this component also measures the quality of the planning strategy.

When SPIP sub-element parameters are satisfied, evaluating the SPIP implementation's structure and process can reveal how well it was executed. The Ministry of Defense has fulfilled the SPIP sub-element parameters, the index risk management parameters, and the corruption control effectiveness index. The internal control structure and process of the Ministry of Defense is adequate, indicated by the enforcement of integrity and ethical values, commitment to competence, and conducive leadership. In addition, each activity was identified, and risk analysis was performed. Control, information communication, and monitoring activities have also been running effectively.

The evaluation of SPIP objectives is conducted to assess the outcomes of SPIP application results at the Ministry of Defense, categorized into four areas: the efficiency and effectiveness of management objectives, the reliability of financial statements, the safeguarding of public resources, and compliance with regulatory requirements. The Ministry of Defense has satisfied the criteria for effectiveness and efficiency in attaining organizational objectives via several established processes to optimise time and cost.

The maturity assessment of SPIP implementation will identify control weaknesses that become Areas of Improvement (AoI). A public sector quality management approach can be used to prepare recommendations to improve these control weaknesses. Public sector quality management is a quality management development concept focused on improving the quality of management of activities carried out by public sector organizations that refer to the elements that form quality management consisting of Leadership, Planning and Strategy, People and Resources, Process, Delivery, and Results (Decision of BPKP Chief Number 5, 2021).

APIP Level Capability

The results of the evaluation of APIP capability conducted by BPKP to The IG of the Ministry of Defense determined in 2023 that it was at level 3 (Delivered). The delivered APIP capability level indicates that APIP has carried out supervisory activities, assurance, and consulting while following professional standards and practices.

At this level, the results of APIP supervision show quality through tiered reviews and provide reasonable assurance of compliance and 3E (Effectiveness, Efficiency, and Economy), provide early warning and improve the effectiveness of risk management. Overall, the achievement of this level is considered to provide improved governance for the organization. The parameters for increasing APIP capability are not only from the budgeting and human development sides but must also involve strengthening the internal control unit (Girindra & Malik, 2021).

At level 3 of APIP capability, parameters like Key Process Areas (KPA) must be well internalized. It is expected that with the APIP capacity assessment, management can determine the level of APIP effectiveness, find problems that hinder the achievement of goals, and formulate Areas of Improvement (AoI) to make developing strategies towards continuous improvement easier.

BPK Audit Opinion

One indicator of the level of accountability of financial statements is the audit opinion issued by the Supreme Audit Agency or the Supreme Audit Agency (BPK). The achievement of the Ministry of Defense audit opinion by BPK during 2019-2023 is as follows:

Table 2. BPK Audit Opinion

Year	Opinion
2019	Unqualified
2020	Unqualified
2021	Unqualified
2022	Unqualified
2023	Unqualified

Source: Supreme Audit Agency, Processed by Researcher

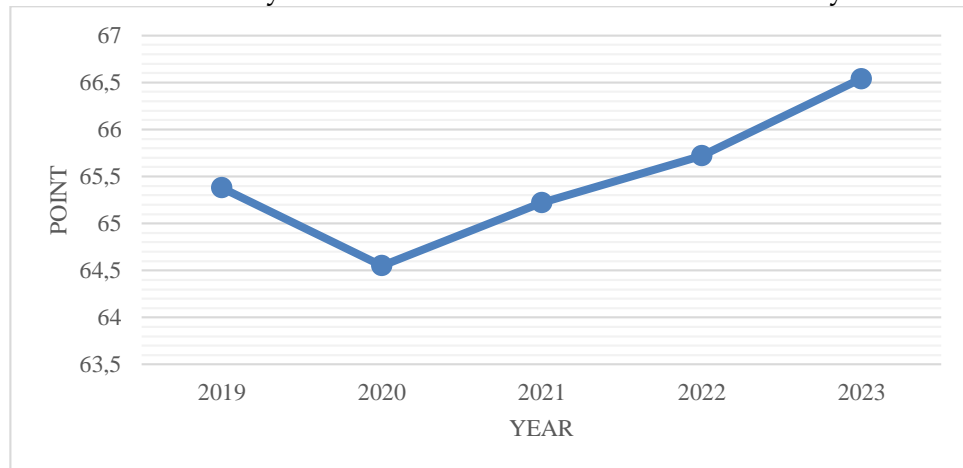
The opinion is an integral part of the evaluation of the ICS of the Ministry of Defense. The Audit Report on Financial Statements consists of 3 (three) books which are an integral part, namely Book I (Audit Report on Financial Statements), Book II (Audit Report on ICS) and Book III (Audit Report on Compliance with Laws and Regulations).

Book II of the Audit Result Report on ICS describes each finding in each ICS implementation element. At least five elements become evaluation points by BPK, namely Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. In line with research results by Widyaningsih (2015), controlling the environment, risk assessment, controlling activities, information and communication, and monitoring affect financial report accountability significantly.

Government Performance Accountability System Assessment

The Government Performance Accountability System is An accountability assessment method based on performance factors. The average score for the Ministry of Defense during the past five years is 65.48. Here are the accomplishments of the Ministry of Defense from 2019 to 2023, as shown by the results of the Government Performance Accountability System assessment:

Table 3. Ministry of Defense Performance Accountability Index



Source: Processed by Researcher

The current condition of performance accountability of government agencies in the Ministry of Defense still requires improvement. The increase in SAKIP scores at the Ministry of Defense has yet to be seen significantly. The score for the last 5 years is in category B with the interpretation that AKIP is good in 1/3 of the work units. The work unit does not include the support work unit but specifically the work unit attached to the defense function. The existing work units still need some improvement. Performance measurement has not touched the echelon 3 level and below but is still carried out up to the echelon 2 level only.

The Ministry of Defense's SAKIP achievement is still lower when compared to the average SAKIP score at the Ministry / Institution in 2023. The average SAKIP score for ministries/institutions in 2023 is 71.30, for provincial governments is 70.88, and for district/city governments is 61.60. In addition, the non-achievement of some performance needs to be explained and justified, and areas of improvement need to be formulated to get even better results (Septanoris et al., 2023).

DISCUSSION

Implementation of the ICS

The achievement of the level 3 index with a value of 3.522 for evaluating the maturity assessment of the Ministry of Defense's Government ICS (SPIP) implementation in 2023 shows that controls have been built and implemented in all organizational programs and activities. The Ministry of Defense has also developed and implemented risk management policies (including corruption risks) in all organizational work units. However, there has yet to be an evaluation of the effectiveness of these controls and risk management. This impacts the existence of managerial tasks and functions that have yet to be carried out effectively; there are still immaterial problems in accountability and management of assets, non-compliance with legal statutes and regulations, and a significant danger of fraud.

The achievement of level 3 of APIP capability indicates that Defense Ministry Inspectorate General auditors have conducted supervisory activities following professional standards and practices. In this condition, the auditors from the IG of the Ministry of Defense produced high-quality outcomes from their oversight. Moreover, it provides sufficient assurance of the orderliness, effectiveness, efficiency and economic aspects of the Ministry of Defense. In addition, the activities carried out are also helpful in offering preemptive alerts, enhancing risk management efficiency, and enhancing the Ministry of Defense's governance.

The level of APIP capability indicates the quality of APIP. The key process areas that have been built on six elements positively impact the capability of the APIP of the IG of the Ministry of Defense. Following the study of Sumanti (2020), the institutionalization of IACM in APIP positively impacts APIP, which can assess and analyze its capabilities and compile areas of improvement for efforts to increase APIP's capabilities. Improvements that are necessary to the development of the Ministry of Defense organization, teams, and individuals can be executed by the IG of the Ministry of Defense.

The Ministry of Defense's financial accounts are accountable, as shown by the unqualified assessment from BPK, indicating that the Inspectorate General is functioning well. The opinion also indicates that the Ministry of Defence has fulfilled the character of financial statements, which is required for government financial statements to meet the quality aspects, namely relevant, reliable, comparable and understandable. In line with research by Sundari and Mulyadi (2018), the accountability of financial reports is influenced by the use of information technology and the implementation of the government's ICS.

However, the opinion on financial statements cannot fully guarantee accountability. The occurrence of budgeting slack, which can cause bias in budgeting, can affect the accountability of financial statements. This risk can be mitigated by strengthening the ICS in the needs planning and budgeting phase (Mat et al., 2022).

The quality of financial statements is indicated by an accurate description of the organization's financial position and performance. This information helps assess the past and make projections for the future (Ridzal et al., 2022). The Ministry of Defense has complied with disclosing the organization's financial position.

CONCLUSIONS AND RECOMMENDATIONS

The implementation of the ICS of the Ministry of Defense based on the assessment of the maturity level of the implementation of the government ICS shows that the control has been running well and adequately. The evaluation that supports this is the achievement of APIP capability, which is part of the Ministry of Defense's ICS.

Financial reporting accountability at the Ministry of Defense is evaluated by obtaining an opinion on the financial statements. An unqualified opinion is an obligation for government agencies to demonstrate the quality and accountability of the financial information presented. This achievement must be maintained by implementing a strong internal control system for the government.

Further accountability demands are broader than the financial management of the Ministry of Defense's budget and resources. Accountability for the success or failure of implementing programs and activities or performance accountability is fundamental to the Ministry of Defense. The Ministry of Defense's performance accountability achievements, which are still lower than the average achievements of Ministries / Institutions in 2023, require a commitment to improving them.

It is expected that the Ministry of Defense can increase the maturity level of its ICS implementation. Of course, these efforts need to be integrated with efforts to improve the capability of APIP, which is an integral part of the maturity of the ICS. Efforts to prevent fraud also need to be considered because the occurrence of fraud can significantly reduce the maturity score of the ICS.

FURTHER STUDY

The Financial and Development Supervisory Agency (BPKP), as the APIP coach for each government agency, has yet to be involved as a respondent in this study. Respondents from BPKP can be used in future studies to obtain comprehensive data and information about improving APIP capability.

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