THE INFLUENCE OF REGIONAL ASSET MANAGEMENT AND INTERNAL CONTROL SYSTEMS ON THE QUALITY OF FINANCIAL REPORTING IN THE BANDUNG CITY EDUCATION DEPARTMENT

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Abstract : This research aims to find out whether regional asset management and the internal control system influence the quality of financial reports at the Bandung City Education Office. The independent variables are regional asset management and the internal control system, as well as the dependent variable, namely the quality of financial reports. This type of research is included in quantitative research, while the research methods used are descriptive and verification methods. The population in this research is employees in education units at the Bandung City Education Office, totaling 349 units. The sampling technique is probability sampling using simple random sampling, while to calculate the number of samples using the Slovin formula with a significance level of 10%, this is due to limited research permits granted by the Bandung City Education Office, so the total sample is 78 employees in education units at the Bandung City Education Office. The data analysis used in this research is multiple linear regression analysis using SPSS software. Partial and simultaneous research results show that regional asset management and the internal control system influence the quality of financial reports at the Bandung City Education Office. Apart from that, regional asset management and internal control systems has an influence on the quality of financial reports by 65.4%.
Keywords: Internal Control System, Regional Asset Management, Quality of Financial Reports.

INTRODUCTION

Studies related to regional asset management, internal control systems, and the quality of financial reports are studies in the field of public administration related to Organizational Resources in the Field of Finance and Regional Assets. Public administration is a form of cooperation carried out by a group of people or institutions in carrying out government tasks in meeting public needs efficiently and effectively (Pasolong, 2017:8). Regional governments carry out government activities based on regional autonomy. Law Number 23 of 2014 concerning Regional Government Article 1 Paragraph 6 states that regional autonomy is the right, authority and obligation of autonomous regions to regulate and manage government affairs and the interests of local communities within the system of the Unitary State of the Republic of Indonesia. The aim of implementing regional autonomy is to improve regional government in regulating and managing its own household. This is to create increased efficiency and effectiveness in government administration in the context of serving the community and implementing development (Siregar, 2015:291). The central government is in an effort to increase the efficiency and results of administering government and public services and has paved the way for the implementation of public sector reform in Indonesia. One of the implementation of public

sector reforms is related to regional financial management. states that government agencies are obliged to carry out financial management and be accountable for their financial implementation by presenting regional government financial reports (Law Number 17 of 2003 concerning State Financ). Public sector financial reports are an important component for creating public sector accountability. The increasing demand for the implementation of public accountability has implications for public sector management to provide information to the public in the form of regional government financial reports (Mardiasmo, 2018:159).

A financial report is a structured presentation of the financial position and financial performance of an entity (Ikatan Akuntan Indonesia, 2018:1). Government Regulation Number 71 of 2010 concerning Government Accounting Standards states that the quality of financial reports is a normative measure that needs to be realized in accounting information so that it can fulfill its objectives. The reporting entity itself is a government unit consisting of one or more accounting entities or reporting entities which, according to statutory regulations, are required to submit accountability reports in the form of financial reports. The presentation of regional government financial reports is based on government accounting standards. Government accounting standards are accounting principles applied in preparing and presenting government financial reports. The criteria and elements that form the quality of information that make information in government financial reports have value or benefits that meet the qualitative characteristics of financial reports include being relevant, reliable, comparable and understandable *(Government Regulation Number 71 of 2010 concerning Government Accounting Standards).* The quality of regional government financial reports can be reflected in the results of audits by the Financial Audit Agency (BPK). Representation of the fairness of financial reports is expressed in the form of an opinion by considering the criteria for conformity of financial reports with government accounting standards (Ratifah & Ridwan, 2012). With regard to the opinions issued by the BPK on regional government financial reports, There are four types of opinions including (1) Reasonable without exception, (2) Reasonable to Extraordinary, (3) Unreasonable, and (4) No Opinion (Law Number 15 of 2004 concerning Audit of State Financial Management and Responsibility).

In reality, there are still many regional governments that are not yet optimal in presenting regional government financial reports as shown by the Regional Government of Bandung City. Based on audit opinion data obtained on the financial reports of the Bandung City Regional Government, it shows that in 2017 the Bandung City Regional Government received a Fair Opinion with Exceptions, while in 2018-2022 the Bandung City Regional Government received a Reasonable Opinion without Exceptions. Even though we have received an Unqualified Opinion in the last four years, there are still several findings from the Bandung City Regional Inspectorate that still need to be corrected by the Bandung City Regional Government. Based on data from reports from the Bandung City Regional Inspectorate's examination of financial reports at Regional Work Unit in Bandung City in 2022, it is stated that, among other things, 1) Inadequate asset recording; 2) There are still assets that have not been certified; 3) There are still damaged assets that have not been written off; 4) Implementation of grant spending has not complied with the provisions; 5) Overpayment of actual salaries and allowances for civil servants; 6) Inconsistency in the process of selecting goods/service providers and its implementation. This description shows that the quality of financial reports shown by Regional Work Unit in Bandung City is still not optimal. One of the reasons why the quality of financial reports Regional Work Unit

in Bandung City is not yet optimal is due to problems with regional asset management activities and the internal control system in Regional Work Unit in Bandung City which is not yet optimal.

Regional asset management is one of the important factors that regional government agencies need to pay attention to in order to improve the quality of regional government reports. Government Regulation Number 27 of 2014 concerning Management of State/Regional Property states that asset management is all goods purchased or obtained at the expense of the Regional Revenue and Expenditure Budget or other legitimate acquisitions. Asset management aims to help an organization fulfill its goals of providing services effectively and efficiently. Includes instructions on how to design assets, operate/use assets to write off assets as well as risks that may exist during the asset life cycle (Yusuf, 2015:298). Management of regional assets is very important because these records are used as audit objects by the BPK in assessing and evaluating the presentation of regional government financial reports. Through orderly management of regional assets, the information on regional asset values that will be presented will be accurate, which will have an impact on the availability of an adequate database for planning needs and budgeting, and will produce asset reports on the balance sheet with accurate information. The higher the management of regional assets, the higher the quality of regional government financial reports (Poae, 2017).

Another factor that can influence the quality of regional government financial reports is the effectiveness of implementing the internal control system. An internal control system is a process designed, implemented, and maintained by those charged with governance, management, and other personnel to provide reasonable assurance regarding the achievement of an entity's objectives relating to the reliability of financial reports, the efficiency and effectiveness of operations, and compliance with legislation (Agoes, 2017:162). One of the objectives of implementing an internal control system is to improve internal and external financial and non-financial reporting and many include reliability, timeliness, transparency, or other provisions set by regulators, standard setters, or entity policies (Reding et al., 2013:9). Internal control is an important factor so that organizational goals can be achieved effectively and efficiently. In general, organizations use internal controls to prevent system misuse and help company operations to be well directed, as well as improving the quality of financial reporting (Sambodo & Thussa'diyah, 2020). Implementing an adequate internal control system can improve the quality of local government financial reports (Artatik et al., 2021).

Based on the description above, the aim of this research is to find out whether regional asset management and the internal control system influence the quality of financial reports at the Bandung City Education Office. It is hoped that the results of this research can provide additional information and input for the Bandung City Education Department and Regional Government as a basis for decision making in the context of evaluation and improvement, and it is hoped that this research can become a reference for further research related to the topics discussed in this research.

Government Regulation Number 71 of 2010 concerning Government Accounting Standards states that assets are economic resources controlled and/or owned by the government as a result of past events and from which future economic and/or social benefits are expected to be obtained, both by the government. and society, and can be measured in monetary terms, including non-financial resources required for the provision of services to the general public and resources maintained for historical and cultural

reasons. Meanwhile, according to Mahmudi (2019:146), regional assets are all wealth/assets owned by the regional government, which were obtained through purchases from the APBD or other legitimate acquisitions. Government Regulation Number 27 of 2014 concerning Management of State/Regional Property states that asset management is all goods purchased or obtained at the expense of the Regional Revenue and Expenditure Budget or other legitimate acquisitions. Indicators for regional asset management include inventory of regional assets, legal audit of regional assets, assessment of regional assets, optimization of regional assets, as well as supervision and control of regional assets (Yusuf, 2015:129).

Government Regulation Number 60 of 2008 concerning Government Internal Control Systems Article 1 Paragraph 1 states that the internal control system is an integral process of actions and activities carried out continuously by leadership and all employees to provide adequate confidence in achieving organizational goals through effective activities. and efficiency, reliability of financial reporting, safeguarding state assets and compliance with laws and regulations. An internal control system means a process, influenced by the board of directors, management and other entity personnel, designed to provide reasonable assurance regarding the achievement of objectives related to operations, reporting and compliance (COSO dalam Reding et al., 2013:6). Meanwhile, Agoes (2017:162) states that an internal control system is a process designed, implemented and maintained by parties responsible for governance, management and other personnel to provide adequate confidence regarding the achievement of an entity's objectives related to the reliability of financial reports. , operational efficiency and effectiveness, and compliance with legislation. Internal control system indicators include control environment, risk assessment, control activities, information and communication, and monitoring (Agoes, 2017:162).

A financial report is a structured presentation of the financial position and financial performance of an entity (Ikatan Akuntan Indonesia, 2018:1). Government Regulation Number 71 of 2010 concerning Government Accounting Standards states that the quality of financial reports is a normative measure that needs to be realized in accounting information so that it can fulfill its objectives. The quality of financial reports is a qualitative characteristic of financial reports, namely normative measures that need to be realized in the quality of presentation of financial reports so that they can fulfill their objectives (Tanjung, 2018:13). Meanwhile, Rasdianto & Rambe (2019:25) state that the quality of financial reports is that the quality of financial reports is a result of the process of identifying, measuring, recording and economic transactions which state activities related to money from accounting entities in a government which are used as information. in the context of accounting entity accountability and economic decision making by the parties who need it. Government Regulation Number 71 of 2010 concerning Government Accounting Standards states that indicators of the characteristics of the quality of regional government financial reports include relevant, reliable, comparable and understandable.

Below, a diagram of the framework for thinking in this research will be presented, namely as follows:
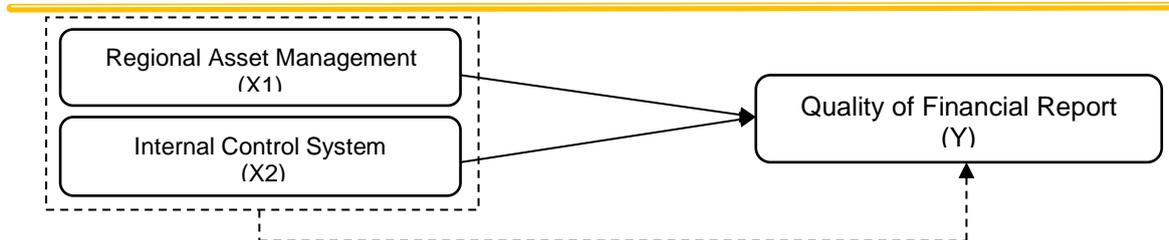
Figure 1. Framework
Source: Processed Data (2023)

Based on the description of the framework above, the research hypothesis formed is:

H_1: Regional asset management has an effect the quality of financial reports.

H_2: The internal control system has an effect the quality of financial reports.

H_3: Regional asset management and internal control systems has an effect the quality of financial reports.

METHODS

This type of research is included in quantitative research. The research methods used are descriptive and verification methods. The population in this research is employees in education units at the Bandung City Education Office, totaling 349 units. The sampling technique is probability sampling using simple random sampling, while to calculate the number of samples using the Slovin formula with a significance level of 10%, so the total sample is 78 employees in education units at the Bandung City Education Office. The type and source of data used is primary data, while the data collection technique uses a research questionnaire with a Likert scale type. The operationalization of variables in this research consists of the regional asset management variable (X1), which is measured based on indicators, namely regional asset management including regional asset inventory, legal audit of regional assets, regional asset assessment, regional asset optimization, as well as supervision and control of regional assets. Internal control system variable (X2), which is measured based on indicators, namely control environment, risk assessment, control activities, information and communication, and monitoring. Apart from that, the financial report quality variable (Y), which is measured based on indicators, namely relevant, reliable, comparable and understandable. The data analysis used is multiple linear regression analysis using the SPSS program.

RESULTS AND DISCUSSION

Table 1. Characteristics of Respondents Based on Gender

Gender	Frequency	Percentage
Male	31	39,74%
Female	47	60,26%
Total	**78**	**100%**

Source: Processed Data (2023)

Based on Table 1 above, it shows that the majority of employees in education units

at the Bandung City Education Office are female, 60.26% (47 people), while the female gender is 39.74% (31 people). This shows that the education unit at the Bandung City Education Office in carrying out the recruitment process does not discriminate between genders, this shows that many women have more competence than men. Apart from that, women usually work more diligently and thoroughly, this may be one of the reasons for the large number of female employees in the education units at the Bandung City Education Office.

Table 2. Characteristics of Respondents Based on Age

Age	Frequency	Percentage
20-30 Years	15	19,23%
31-40 Years	33	42,31%
41-50 Years	21	26,92%
>50 Years	9	11,54%
Total	**78**	**100%**

Source: Processed Data (2023)

Based on Table 2. above, it shows that the majority of employees in education units at the Bandung City Education Office have a maximum age of 31-40 years, amounting to 42.31% (33 people), while the age of at least >50 years is 11.54% (9 person). The majority of employees in education units at the Bandung City Education Service who are aged between 31-40 years show that this age is included in the productive age and has sufficient experience in their field of work, so they can provide better work results.

Table 3. Characteristics of Respondents Based on Education

Education	Frequency	Percentage
Senior High School/ Vocational School	12	15,38%
Diploma	9	11,54%
Bachelor Degree	43	55,13%
Postgraduate	14	17,95%
Total	**78**	**100%**

Source: Processed Data (2023)

Based on Table 3. above, it shows that the majority of employees in education units at the Bandung City Education Office have the highest level of education, namely Strata 1 at 55.13% (43 people), while the lowest level of education is Diploma at 11.54% (9 person). The majority of employees in education units at the Bandung City Education Department have a minimum education level of 1st degree, this can be seen from the existence of a further education policy for employees who still have a diploma or high school to further develop. By increasing the level of education, it will help improve employee competency so that it can support better work results.

Table 4. Recapitulation of Respondents' Responses Regarding Regional Asset Management Variables, Internal Control Systems, and Quality of Financial Reports

No	Variable	Actual Score	Ideal Score	%	Category	Actual Score
1	Regional Asset Management	3055	3900	78,33	3,92	Good
2	Internal Control System	6590	8190	80,46	4,02	Good

| 3 | Quality of Financial Reports | 3386 | 4290 | 78,93 | 3,95 | Good |

Source: Processed Data (2023)

Based on Table 4 above, it shows that regional asset management, internal control systems, and the quality of financial reports shown by the Bandung City Education Office as a whole are included in the good category.

Table 5. Validity Test Results for Regional Asset Management Variables, Internal Control Systems, and Quality of Financial Reports

No	Variable	Result	Information
1	Regional Asset Management	r count > r table	Valid
2	Internal Control System	r count > r table	Valid
3	Quality of Financial Reports	r count > r table	Valid

Source: Processed Data (2023)

Based on Table 5. above, it shows that the calculated r count value is greater than the r table value (r count > 0.187). This means that the regional asset management variables, internal control system and financial report quality have met the validity criteria.

Table 6. Reliability Test Results for Regional Asset Management Variables, Internal Control Systems, and Quality of Financial Reports

No	Variable	Cronbach's Alpha	Criteria	Information
1	Regional Asset Management	0,981	0,70	Reliable
2	Internal Control System	0,986	0,70	Reliable
3	Quality of Financial Reports	0,977	0,70	Reliable

Source: Processed Data (2023)

Based on Table 6. above, it shows that the Cronbach's Alpha value is greater than 0.70. This means that regional asset management variables, internal control systems and financial report quality have met reliable criteria.

Table 7. Multiple Linear Regression Analysis

Variable	Coefficient
Constant	0,151
Regional Asset Management	0,415
Internal Control System	0,489

Source: Processed Data (2023)

Based on Table 7 above, it shows that the multiple linear regression equation model formed is:

$$Y = 0{,}151 + 0{,}415X_1 + 0{,}489X_2$$

Based on the regression equation above, it shows that the regression coefficient value for regional asset management variables is 0.415, while the regression coefficient value for internal control system variables is 0.489. The positive sign on the regression coefficient value shows that regional asset management and the internal control system have a positive effect on the quality of financial reports. The higher the regional asset

management and internal control system b, the higher the quality of the financial reports.

Table 8. Partial Hypothesis Testing

Variable	t Value	Sig. Value	Result
Regional Asset Management	4,990>1,665	0,000<0,1	H_1 Accepted
Internal Control System	5,562>1,665	0,000<0,1	H_2 Accepted

Source: Processed Data (2023)

Based on Table 8. above, the results of partial hypothesis testing show that regional asset management variables and internal control systems have an influence on quality of the financial reports variables.

Table 9. Simultaneous Hypothesis Testing

Variable	F Value	Sig. Value	Result
Regional Asset Management & Internal Control System	70,860>2,37	0,000<0,1	H_3 Accepted

Source: Processed Data (2023)

Based on Table 9. above, the results of simultaneous hypothesis testing show that regional asset management variables and internal control systems have an influence on financial report quality variables.

Table 10. Simultaneous Determination Coefficient Testing

Information	Value	Percentage
R-squared	0,654	65,4%

Source: Processed Data (2023)

Based on Table 10. above, the results of simultaneous determination coefficient testing show that the magnitude of the influence of regional asset management variables and internal control systems has an influence on financial report quality variables on financial report quality variables by 65.4%, while the remaining 34.5% is influenced by by other variables outside the research model.

Table 10. Partial Determination Coefficient Testing

Variable	Beta	Zero-order	Percentage
Regional Asset Management	0,427	0,715	30,5%
Internal Control System	0,475	0,734	34,9%

Source: Processed Data (2023)

Based on Table 10. above, the results of partial determination coefficient testing show that the magnitude of the influence of regional asset management variables on the financial report quality variable is 30.5%, while the magnitude of the influence of the internal control system variable on the financial report quality variable is 34.9%.

The Influence of Regional Asset Management on the Quality of Financial Reports

The research results show that regional asset management influences the quality of financial reports. The magnitude of the influence of regional asset management on the

quality of financial reports is 30.5%. The results of this research are also supported by theory which states that regional governments in this case must be serious in managing assets. Moreover, assets are related to how to manage assets, so that these assets are inventoried, valued, presented and disclosed in accordance with applicable laws. Referring to the principle of good governance that regional governments must present transparent and accountable financial reports, the aim is that everything reported can be accounted for to the community, including regional assets. The better the management of regional assets, the better the quality of regional government financial reports (Anshari & Syofyan, 2016). Management of regional assets is very important because these records are used as audit objects by the BPK in assessing and evaluating the presentation of regional government financial reports. Through orderly management of regional assets, the information on regional asset values that will be presented will be accurate, which will have an impact on the availability of an adequate database for planning needs and budgeting, and will produce asset reports on the balance sheet with accurate information. The higher the management of regional assets, the higher the quality of regional government financial reports (Poae, 2017).

Regional asset management is a very important component for producing good financial reports. Good asset management can contribute to improving the quality of regional financial reports. Apart from that, asset management can also be used as material to strengthen the BPK's arguments and also make regional governments pay more attention to regional asset management (Rizqi, 2017). There is an influence between asset management and the quality of financial reports. The better the asset management, the better the quality of the financial reports produced (Sundari, 2018). The aim of this asset management is to realize orderly administration of regional assets owned by the regional government (Luthfiani & Sudjana, 2022). Regional asset management is an important step for the realization of quality regional government financial reports (Faisal & Rosmiati, 2022). The results of this research are in line with the results of previous research conducted by Sundari (2018), Faisal & Rosmiati (2022), Luthfiani & Sudjana (2022), Poae (2017), that regional asset management has an effect on the quality of financial reports.

The Influence of the Internal Control System on the Quality of Financial Reports
The research results show that the internal control system influences the quality of financial reports. The magnitude of the influence of the internal control system on the quality of financial reports is 34.9%. The results of this research are also supported by theory which states that the aim of implementing an internal control system is to improve internal and external financial and non-financial reporting and many include reliability, timeliness, transparency, or other provisions set by regulators, standard makers, or policies. entity (Reding et al., 2013:9). Internal control consists of policies and procedures used to achieve targets and guarantee or provide reliable financial information, as well as ensuring compliance with applicable laws and regulations. The internal control system is expected to be able to prevent and detect errors in the accounting process and to provide protection for organizational data from fraud. The internal control system has a significant effect on the quality of local government financial reports. The better the internal control system, the better the quality of regional government financial reports (Triyani, 2018).

The internal control system includes various management tools, one of which aims to ensure the reliability of financial reporting. Internal control is the foundation of good governance and the first line of defense against invalidity of data and information in the

preparation of Financial Reports. The internal control system influences the quality of financial reports (Mulyati et al., 2019). Internal control is an important factor so that organizational goals can be achieved effectively and efficiently. In general, organizations use internal controls to prevent system misuse and help company operations to be well directed, as well as improving the quality of financial reporting (Sambodo & Thussa'diyah, 2020). Implementing an adequate internal control system can improve the quality of local government financial reports (Artatik et al., 2021). The implementation of an internal control system is a form of government supervision in controlling regional financial management so that it is carried out transparently. The internal control system provides supervision in the utilization of economic resources, obtains activity efficiency, reliable financial reporting, eliminates acts of fraud, and eliminates material losses. Implementing an effective internal control system can avoid errors in preparing financial reports (Rahmasari, 2020). The results of this research are in line with the results of previous research conducted by Subrata et al (2018), Mulyati et al (2019), Askikarno (2019), Triono & Dewi (2020), Rahmasari (2020), Wijaya & Faruq (2021), that the internal control system has an influence on the quality of financial reports. Meanwhile research conducted by Aisah et al (2022), that the internal control system has no effect on the quality of financial reports.

The Influence of Regional Asset Management and Internal Control Systems on the Quality of Financial Reports

The research results show that regional asset management and internal control systems influence the quality of financial reports. The magnitude of the influence of the internal control system on the quality of financial reports is 65.4%. The results of this research are also supported by the theory which states that Government Regulation Number 71 of 2010 that indicators of the characteristics of the quality of regional government financial reports include relevant, reliable, comparable and understandable. One of the factors that can influence the quality of regional government financial reports is regional asset management. Regional asset management is a very important component for producing good financial reports. Good asset management can contribute to improving the quality of regional financial reports. Apart from that, asset management can also be used as material to strengthen the BPK's arguments and also make regional governments pay more attention to regional asset management (Rizqi, 2017). There is an influence between asset management and the quality of financial reports. The better the asset management, the better the quality of the financial reports produced (Sundari, 2018). The aim of this asset management is to realize orderly administration of regional assets owned by the regional government (Luthfiani & Sudjana, 2022). Regional asset management is an important step for the realization of quality regional government financial reports (Faisal & Rosmiati, 2022).

Apart from regional asset management, another factor that can influence the quality of regional government financial reports is the internal control system. Internal control is an important factor so that organizational goals can be achieved effectively and efficiently. In general, organizations use internal controls to prevent system misuse and help company operations to be well directed, as well as improving the quality of financial reporting (Sambodo & Thussa'diyah, 2020). Implementing an adequate internal control system can improve the quality of local government financial reports (Artatik et al., 2021. The implementation of an internal control system is a form of government supervision in controlling regional financial management so that it is carried out transparently. The internal

control system provides supervision in the utilization of economic resources, obtains activity efficiency, reliable financial reporting, eliminates acts of fraud, and eliminates material losses. Implementing an effective internal control system can avoid errors in preparing financial reports (Rahmasari, 2020).

CONCLUSION

The research results show that regional asset management and the internal control system influence the quality of financial reports in educational units in the Bandung City Education Office. However, the research results also show that there are still several things that must be addressed by the Bandung City Education Office in improving regional asset management, internal control systems and the quality of financial reports. Through regional asset management and a good internal control system, the quality of financial reports in educational units in the Bandung City Education Office can be improved. Therefore, education units in the Bandung City Education Office need to carry out periodic and continuous improvement evaluations in improving regional asset management and internal control systems, so that they can improve the quality of financial reports in education units in the Bandung City Education Office. Apart from that, it is recommended that further researchers can use other factors that can improve the quality of financial reports, and can also use other research subjects as in other departments in the city of Bandung, so that they can provide a broader picture.

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