

STRENGTHENING THE GOVERNMENT'S INTERNAL CONTROL SYSTEM AND ACCOUNTING INFORMATION SYSTEMS AS A PERFORMANCE IMPROVEMENT STRATEGY THROUGH ACCOUNTABILITY

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Abstract

The aim of this research is to evaluate the effectiveness of the internal control system within the government and the role of accounting information systems in strengthening accountability and improving the performance of Indonesia's Badan Pengawas Pemilu (Bawaslu). The study analyzes 2023 cases, offering a contemporary view of system and technology implementation in Bawaslu. This study utilizes quantitative methods. The research sample comprises 210 respondents, all members of Bawaslu Indonesia, selected through purposive sampling. The study's results suggest that an effective internal control system, supported by appropriate Accounting Information Systems, enhances Bawaslu's accountability and performance. While internal control does not directly impact performance, it reduces fraud risk and ensures regulatory compliance, while Accounting Information Systems improve data accuracy and efficiency. (Erhan et al., 2021; Unhelkar et al., 2022) advanced surveillance systems detect anomalies for quick action, while IT automates tasks to boost efficiency. Together, these elements enable Bawaslu to better address public needs and strengthen public confidence in the electoral monitoring process.

Introduction

The effectiveness of government performance is critical in maintaining public trust, as it directly influences the accountability of public officials and ensures

that decision-making processes are transparent. A well-functioning government demonstrates its commitment to ethical standards, fostering a system where citizens can hold their leaders accountable and where policies are implemented with fairness and integrity. Badan Pengawasan Pemilu (Bawaslu) is responsible for handling complaints from political parties, candidates, and voters, and providing recommendations to improve the integrity of the election process in Indonesia. In performing its responsibilities, Bawaslu is required to ensure that every election is conducted in a fair, transparent, and accountable way, thereby promoting a strong and high-quality democracy.

Bawaslu faces significant challenges in carrying out its supervisory role. The political dynamics, the complexity of electoral procedures, and the increasing likelihood of electoral violations necessitate that the institution be equipped to function efficiently and effectively. One key indicator of Bawaslu's effectiveness is its ability to enforce accountability in its oversight duties. This accountability requires the execution of oversight functions in a manner that is both transparent and responsible, ensuring accountability to both the public and the governing authorities (Harnovinshah et al., 2020). In 2023, Commission II of the House of Representatives approved a budget allocation of Rp 13 trillion for Bawaslu, significantly lower than the IDR 33 trillion initially proposed to cover its operational needs. The effectiveness of Bawaslu in carrying out its duties largely depends on its ability to manage and optimize the allocated budget, despite the significant shortfall from the requested amount. With a wide spectrum of responsibilities ranging from electoral supervision to public outreach and

internal governance, Bawaslu must ensure that each financial decision aligns with its operational priorities. Therefore, the implementation of a robust internal control system is crucial to prevent inefficiencies, reduce financial risks, and maintain public trust in its institutional integrity. A quality institution is characterized by its commitment to transparency and accountability in budget usage, achieved through control, supervision, and audits (Pärl et al., 2022). The internal control system serves both as an oversight tool and a foundation for organizational success and reputation (Eniola, 2020).

The effectiveness of the Bawaslu Regulation No. 9 of 2023 in structuring the Internal Control System (SPIP) heavily depends on its practical application, as challenges such as limited resources, coordination issues, and lack of compliance monitoring often hinder the system's optimal performance. Deficiencies in the internal control system of the government, there are frequently the underlying cause of Corruption and unethical practices (Lassou et al., 2021). These failures can lead to significant financial damage and impair the progress of sustainable development. Enhancing government accountability can be achieved through a robust internal control system, which guarantees the accountable and transparent administration of state assets (Sugiyono et al., 2021). Such a system aids in mitigating the risks of corruption, mismanagement, and budgetary concerns, while promoting greater transparency and accountability in public finances (Okafor et al., 2020 & Purba et al., 2020). It also fosters an environment conducive to accountability by establishment of transparent organizational structures, thoroughly documented procedures, and robust oversight mechanisms (Henk, 2020). The relationship between the internal control system and public accountability remains a critical theme in public sector governance, emphasizing their mutual role in achieving good governance practices. Even though the internal control system has an important role in increasing accountability, according to (Alshaiti, 2023) internal control systems does not directly influence performance. Its primary

function focuses more on ensuring compliance, reducing risk, and increasing accountability, rather than on directly improving operational results.

In addition to implementing a strong internal control system, supported by an effective Accounting Information System (AIS), it is very important to prevent inefficiencies, reduce financial risks, and maintain public trust in institutional integrity. A well-integrated AIS improves budget management by increasing the accuracy, transparency and traceability of financial transactions, ensuring that limited resources are allocated effectively. By utilizing AIS, Bawaslu can strengthen financial accountability, facilitate real-time monitoring, and support data-based decision making, which ultimately strengthens the supervisory function and institutional credibility. Therefore, the key to this research question is as follows:

RQ1: Does the government's internal control system have a significant impact on budget management accountability?

RQ2: Does accounting information systems have a significant impact on budget management accountability?

RQ3: Does government internal control system have a significant impact on government performance?

RQ4: Does accounting information systems have a significant impact on government performance?

RQ5: Does an effective government internal control system have a significant impact on government performance through accountability?

RQ6: Does accounting information systems has have a significant impact on government performance through accountability

This research explores how the integration of internal control mechanisms with accounting information systems can strengthen Bawaslu's supervisory performance by promoting greater transparency, efficiency, and public trust. The findings are anticipated to assist the government, specifically Bawaslu, in enhancing the effectiveness of its technology and internal control

system, resulting in more efficient, transparent, and accountable oversight. Additionally, the results may offer valuable insights for policymakers aiming to strengthen the infrastructure and systems for overseeing elections in Indonesia.

This paper includes the following sections. Section 2 reviews the relevant literature on government's internal control system, accounting information systems, government performance and accountability. Section 3 explains the methodology used in the research, starting from the number of samples to data analysis techniques. Section 4 presents the results of the study, including statistical analyses and findings. Section 5 provides a discussion of the results. Section 6 concludes the paper and section 7 acknowledgements.

Literature Review

Government performance is assessed based on how effectively and efficiently public institutions achieve national development goals, meet community needs, and fulfill constitutional duties through optimal resource management, policy implementation, and quality public services. Key indicators include policy effectiveness, operational efficiency, and responsiveness. Governments must justify policies, ensure efficient implementation, and involve the public in decision-making and oversight to maintain accountability and legitimacy. Transparency, regulatory compliance, and the achievement of goals are essential for measuring accountability. This study applies agency theory to examine the relationship between Bawaslu, acting as the agent, and the government or public, serving as the principal, within the framework of election monitoring, focusing on mitigating risks such as moral hazard and adverse selection. It suggests that implementing internal controls and using accounting information systems can mitigate these risks. To achieve greater transparency and accountability, public sector organizations must prioritize the development of a comprehensive Internal Control System (SPI). In line with the COSO framework, which outlines five key components of an effective SPI, Bawaslu implements internal controls to

address information asymmetry and align agent behavior with the principal's goals. SPI is crucial for the reliability of government financial statements and preventing fraud and errors ((Pilianti & Rasmini, 2021; Saputra, 2022). A robust internal control system improves transparency, accountability, and public trust (Brenya Bonsu et al., 2023; Hayati & Aviana, 2021; Nerantzidis et al., 2022). This study evaluates the effectiveness of the control system from various perspectives, including control environment, monitoring, and risk management.

H1 = A strong government internal control system positively impacts accountability.

Accounting information systems (AIS) enhances government management by improving data processing speed, accuracy, transparency, and accessibility (Doran et al., 2023). In agency theory, AIS reduces information asymmetry, enhances accountability, and strengthens trust between principal and agent. A case study of Bawaslu highlights AIS role in promoting good governance, monitoring performance, and responding to community needs (Sofyani et al., 2020). Integrated systems streamline data handling across government operations (Yuan et al., 2023), optimize business processes, and improve data integrity (Han et al., 2023). AIS also improves communication and coordination between agencies (Asadzadeh et al., 2020) and reduces duplication (Trieu et al., 2023), ensuring more consistent and accountable policy execution. Effective AIS are characterized by high levels of user satisfaction, robust accessibility, smooth integration, and dependable reliability.

H2 = Effective accounting information systems positively influences accountability

The Government Internal Control System (SPIP) plays a vital role in enhancing government performance by establishing a control framework that promotes transparency, accountability, and efficiency, thereby preventing errors, irregularities, and fraudulent activities. (Putri & Endiana, 2020). This accountability reduces the risk of non-compliance and decision-making errors, supporting the achievement of government goals and improving public service quality (Nguyen & Hoai, 2023). In essence, SPIP ensures proper financial

and resource management while promoting a clean, effective, and community-focused government.

H3 = An effective government internal control system positively influences government performance

H5 =An effective government internal control system enhances government performance by improving accountability.

Accounting information systems(AIS) is crucial in improving government performance through better governance and public services (Purnamasari et al., 2024). AIS fosters transparency and accountability by offering better access to public information, there by reducing corruption (Cordery et al., 2023). It also enables quicker, Improved decision-making through real-time data enables governments to effectively address social and economic changes. (Hossin et al., 2023). AIS based services like e-government improve the speed, accessibility, and responsiveness of public services (Karunia, 2023). AIS streamlines work processes, reduces administrative burdens, and minimizes human errors, boosting operational efficiency (Javaid et al., 2021). Accounting information systems promotes inter-agency collaboration by integrating systems, thereby enhancing policy coordination. (Torab-Miandoab et al., 2023). Thus, effective AIS implementation enhances government efficiency, accountability, and service quality, positively impacting government performance.

H4: Accounting information systems positively influences government performance

H6: Accounting information systems positively influences government performance by enhancing accountability.

Research Methods

This study utilizes a quantitative method to evaluate the impact of internal control systems and accounting information systems on organizational performance at Bawaslu RI, with a sample of 210 Internal Auditor chosen

through purposive sampling. Data were collected via questionnaires, interviews, and observations to understand the variables' relationships. The table below provides the operational definitions, including variables, indicators, and measurement scales, to clarify and validate the study's measurements.

Variable	Indicator	Measurement Scale
Government Internal Control System	1. Control Environment	Likert
	2. Monitoring	
	3. Integrated risk management.	
accounting information system	1. User Contentment	Likert
	2. Availability	
	3. Integration	
	4. Reliability	
Accountability	1. Openness of performance reports.	Likert
	2. The degree of public confidence in supervisory outcomes.	
	3. Adherence to established standards.	
Government Performance	1. Policy effectiveness	Likert
	2. Operational Efficiency	
	3. Responsiveness	

This formula outlines the relationship between the government's internal control system, Accounting Information Systems, and performance, with accountability as a mediating variable, contribute to strengthening the internal control system and leveraging AIS to improve performance through the accountability of Bawaslu. This approach helps us understand the interactions and impacts of each variable on the research outcome.

The formula for the equation linking the impact of accounting information systems and government internal control systems on performance improvement through accountability:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \epsilon$$

Y = Performance

X1= Government Internal Control System

X2 = Accounting Information Systems

Z = Accountability

β_0 = constant or intercept (Y value when all X=0).

ϵ : Residual (error)

Results And Discussion

This study's findings were derived from a field study, during which data was gathered through questionnaires distributed to respondents. The collected data was utilized to assess the research variables: X (government internal control system and AIS), Z (accountability), and Y (government performance). Respondent identity data provides insights into their profiles. The study presents a descriptive analysis of the respondents' answers in tables and graphs for clarity. The questionnaire return rate was 64%, with 210 distributed and 134 returned.

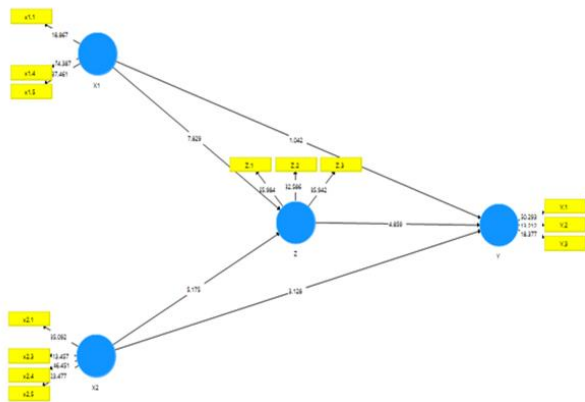


Table Path Coefficients

	X1	X2	Y	Z
X1			0,100	0,598
X2			0,305	0,381
Y				
Z			0,549	

The analysis reveals that the Government's Internal Control System (X1) plays a crucial role in enhancing Accountability (Z), as evidenced by a positive coefficient of 0.598. This indicates that strengthening internal controls contributes to improved

accountability within the organization. Furthermore, Accounting information systems(X2) demonstrates a significant impact on both Performance (Y) and Accountability (Z), with coefficients of 0.305 and 0.381, respectively. These findings suggest that optimizing the use of IT resources leads to better accountability and organizational performance. Notably, Accountability (Z) has a strong influence on Performance (Y), with a coefficient of 0.549, confirming that higher accountability levels drive better performance outcomes. Conversely, the Internal Control System (X1) shows no significant direct effect on Performance (Y), as indicated by a coefficient of 0.100, suggesting that internal controls primarily influence performance indirectly through accountability.

Table direct effect

	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1 -> Y	0,096	1,042	0,298
X1 -> Z	0,076	7,829	0,000
X2 -> Y	0,098	3,128	0,002
X2 -> Z	0,074	5,175	0,000
Z -> Y	0,113	4,859	0,000

Table indirect effect

	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1 -> Z -> Y	0,081	4,034	0,000
X2 -> Z -> Y	0,059	3,536	0,000

Based on the table analysis, the direct effect of the Government Internal Control System (X1) on Performance (Y) is not significant (P Values = 0.298), whereas its direct effect on Accountability (Z) is highly significant (P Values = 0.000) with the highest T Statistic value (7.829), indicating that X1 is more effective in improving Z rather than Y directly. Accounting information systems(X2) shows a significant direct effect on both Y (P Values = 0.002) and Z (P Values = 0.000). The effect of Z on Y is also significant (P Values = 0.000), highlighting that Accountability plays a crucial role in improving Performance. The path analysis shows that the indirect effect of X1 on Y through Z (T Statistic = 4.034) is stronger than the indirect effect of X2 on Y through Z (T Statistic = 3.536). Therefore, the strongest influence in this model is from X1 to Z, as indicated by the highest T Statistic value, suggesting that strengthening the

Government Internal Control System has the most significant impact on enhancing Accountability, which subsequently improves Performance.

Discussion

An effective government internal control system is vital for ensuring accountability by aligning government activities with laws, regulations, and standards. This aligns with the systems theory by Lodwig von Bertalanffy, which helps decision-makers understand system operations and interactions, enabling more effective strategies. Applying this theory to Bawaslu's internal control system offers a structured framework to enhance election supervision. Through a comprehensive strategy, Bawaslu can strengthen its capacity to optimize data management processes, enabling accurate analysis and timely actions to promote transparency, prevent corruption, and ensure the efficient allocation of resources. (Purnamasari et al., 2024). Through the government's internal control framework, Bawaslu ensures election integrity by tracking the process, uncovering violations, and disseminating the results to authorities and citizens. The establishment of an effective internal control mechanism allows Bawaslu to monitor electoral activities more efficiently, ensuring fairness and transparency throughout the election process. Bawaslu implements clear standard operating procedures (SOPs) for election supervision, including planning, execution, and evaluation, with specific guidelines for reporting, handling complaints, and corrective actions to ensure compliance with regulations. These structured processes and oversight mechanisms support the achievement of organizational objectives (Nehme et al., 2022).

Despite the effective implementation of Bawaslu's internal control system, challenges remain, such as limited resources in terms of budget and personnel. These constraints can hinder Bawaslu's ability to monitor remote or hard-to-reach areas, reducing surveillance effectiveness and increasing the risk of undetected violations. (Chen et al., 2022), limited resources may impair the detection and mitigation of risks, as well as the reliability of

the system's information. (Magnagnagno et al., 2022) argue that such limitations can affect accountability by hindering compliance, increasing the risk of errors, and undermining transparency and integrity in performance reports. GICS is foundational for ensuring regulatory compliance and risk management, but it does not directly enhance Performance in Bawaslu. Instead, Accountability ensures that internal controls are implemented effectively and aligned with performance goals, thereby serving as the key factor linking GICS to improved organizational outcomes.

Due to the Riau Islands' geographical layout of distant islands, face-to-face interactions are challenging. As a result, accounting information systems is essential for various groups to perform their tasks effectively, making it a key factor in improving performance, especially in government settings. The effective use of accounting information systems is crucial for ensuring government accountability, including in Bawaslu. In island regions with vast distances, IT facilitates transparent data storage, management, and dissemination. While Bawaslu has implemented IT well, integration between regional and central Bawaslu remains incomplete, leading to scheduling conflicts and reduced activity effectiveness. An integrated system provides real-time, accurate information, enabling informed decision-making (Unhelkar et al., 2022). Advanced surveillance systems can quickly identify anomalies for prompt corrective actions (Erhan et al., 2021), and IT helps automate administrative tasks, improving operational efficiency.

Through the implementation of a digital platform, Bawaslu is capable of offering online violation reporting services, thereby allowing the public to actively engage in the supervision of elections without the need to physically visit the Bawaslu office, which not only enhances the level of accountability but also significantly Enhances public confidence in the integrity of the election process. Furthermore, the utilization of accounting information systems guarantees the security and integrity of surveillance data., safeguarding it from potential threats such as data breaches or cyberattacks, which is essential in protecting sensitive information in governmental operations (Al-Harrasi et al., 2023; Putro et al., 2023).

Furthermore, accounting information systems enhances the efficiency of internal audits and controls by enabling the centralized storage of pertinent data, allowing auditors and supervisors to access the most current and consistent information in real time, thereby improving the oversight process and ensuring adherence to regulations and standards (Silal et al., 2023). In conclusion, the proficient utilization of accounting information systems within Bawaslu enhances both the efficiency and effectiveness of election supervision, while simultaneously strengthening the institution's accountability and fostering public trust in the electoral system.

Conclusion

The adoption of a comprehensive internal control system grounded in system theory within Bawaslu has significantly contributed to enhancing accountability. However, challenges such as limited resources, particularly in terms of budget and personnel, hinder optimal supervision across the region, especially in remote areas. Despite the adoption of Accounting Information Systems, the lack of complete system integration between central and regional Bawaslu offices presents an additional challenge. To overcome resource limitations, Bawaslu needs to seek additional support or collaborate with external partners to ensure a successful election oversight, especially in remote areas. Additionally, developing training programs for current personnel could serve as a temporary solution to improve work efficiency.

Geographical barriers can be mitigated through the strategic use of accounting information systems in the supervision of elections. Bawaslu has leveraged technology to improve data management, promote transparency, and strengthen community engagement. To enhance the overall effectiveness of supervision, it is essential to consistently advance the integration of accounting information system across various administrative levels to ensure seamless coordination and real-time data access. Bawaslu needs to strengthen the integration of accounting information system between regional and central offices to streamline

communication and coordination processes. Implementing a centralized platform that provides real-time data access will enable leaders to respond more effectively to emerging issues and ensure more consistent policy enforcement across regions. Furthermore, expanding digital platforms for online whistleblowing will encourage greater public participation and strengthen accountability within the organization. The enhancement of the government's internal control system and the integration of accounting information systems are essential for enhancing the accountability and performance of Bawaslu Indonesia. Nevertheless, this study has several limitations, including its focus on a single institution, the limited availability of empirical data, and the absence of an analysis of external factors. Future research could expand its scope to include additional institutions, investigate emerging technologies, utilize a longitudinal approach, take into account external variables, and include comparative studies at an international level. This method provides a more comprehensive insight into strategies for strengthening internal control systems and optimizing the use of accounting information systems to enhance the effectiveness of election monitoring institutions.

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