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Journal of Current Studies in SDGs
Homepage : https://journal.i-ros.org/index.php/JOCSIS
Email : jocsis@i-ros.org
e-ISSN 3089-7564
Vol.3, No.2, June 2027

Government Internal Control, Information Technology Utilization, and APIP Roles in Enhancing Local Government Financial Reporting Quality toward SDG 16

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DOI : https://doi.org/10.63230/jocsis.2.3.189

Sections Info

Article history:
Submitted: March 3, 2026
Final Revised: May 29, 2026
Accepted: July 3, 2026
First Available Online: July 6, 2026
Publication Date: June 27, 2027

Keywords:
Financial Report Quality;
Government Internal Control System;
Government Internal Supervisory Apparatus;
Information Technology Utilization;
Local Government Accountability.

ABSTRACT

Objective: *To examine the effect of the Government Internal Control System (SPIP), information technology utilization, and the role of Government Internal Supervisory Apparatus (APIP) on the quality of financial reports in the Regional Government of Kaimana Regency. Specifically, this study analyzed the extent to which internal control mechanisms, technological support, and supervisory functions contribute to improving the reliability and quality of government financial reporting.* ***Method:*** *The study employed a quantitative research approach using multiple regression analysis. The research was conducted in the Regional Government of Kaimana Regency, Indonesia. The study involved 119 respondents selected from 38 Regional Apparatus Organizations (OPD), consisting of OPD leaders, heads of finance subdivisions, treasurers, and APIP/internal auditors. Data were collected through questionnaires and analyzed using Statistical Package for the Social Sciences (SPSS) to examine the influence of independent variables, namely SPIP, information technology utilization, and APIP roles, on the quality of financial reports.* ***Results:*** *The findings revealed that the Government Internal Control System (SPIP), information technology utilization, and the role of Government Internal Supervisory Apparatus (APIP) had a positive and significant effect on the quality of financial reports in the Kaimana Regency Regional Government. These results indicate that effective internal control implementation, optimal utilization of information technology, and strengthened supervisory roles contribute significantly to improving the accuracy, reliability, transparency, and accountability of government financial reporting.* ***Novelty:*** *The study contributes to the empirical understanding of factors influencing public sector financial reporting quality by integrating internal control systems, information technology capabilities, and supervisory functions within a regional government context. The findings provide practical implications for regional governments in developing effective governance strategies to enhance the quality and accountability of financial reports.*

INTRODUCTION

Good governance has become a fundamental principle in public sector management, emphasizing accountable, transparent, democratic, and efficient government administration. The implementation of good governance requires public institutions to manage resources responsibly, maintain budgetary discipline, and establish institutional frameworks that support sustainable development and public trust (Cerrillo-i-Martínez, 2023; Chien & Thanh, 2022; Singh, 2023). In this context, the emergence of the New Public Management (NPM) paradigm has significantly influenced reforms in public sector organizations worldwide by encouraging governments to adopt management practices that emphasize efficiency, performance orientation, transparency, and accountability (Christensen & Lægreid, 2022; Dan et al., 2024; Melo et al., 2022; Önder & Zengin, 2022).

NPM promotes a transformation of public administration by shifting government organizations from traditional bureaucratic approaches toward more flexible, performance-based, and citizen-oriented management systems. This paradigm emphasizes economic efficiency, output and outcome measurement, managerial autonomy, transparency, and