

BEHIND POLICE FINANCIAL ACCOUNTABILITY: A PHENOMENOLOGICAL STUDY OF ICFR AT NORTH SULAWESI REGIONAL POLICE

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Article History:

Received : April 10, 2026

Revised : June 18, 2026

Accepted : June 21, 2026

Keywords:

Financial Reporting,
Government Accounting
System, Internal Control,
Public Sector
Accountability

Abstract:

Purpose - This study examines the quality of ICFR/PIPK at the Financial Division of the North Sulawesi Regional Police and explores how financial officers interpret its implementation in supporting public financial accountability.

Methods - Using a qualitative phenomenological approach, data were collected through semi-structured interviews, non-participant observation, and documentation involving financial officers selected through purposive sampling with a gatekeeper. Data were analyzed thematically using data reduction, data display, conclusion drawing, and a thematic matrix.

Findings - The findings show that ICFR/PIPK has been implemented fairly well through regulatory compliance, technical guidance, team assignment, documentation, reconciliation, verification, and hierarchical reporting. However, implementation remains constrained by limited personnel, uneven understanding, input errors, delayed data submission, coordination issues, and weak risk-based control.

Research Implications - The study recommends integrating ICFR/PIPK into the police command structure, strengthening PIPK focal points, and aligning reporting with Puskeu Presisi and SAKTI.

Originality - This study offers a phenomenological understanding of ICFR/PIPK in a police institution.

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How to cite this article : Albuhari, Q. N. R., Kaligis, S., & Syaefudin, F. I. M. (2026). Behind police financial accountability: A phenomenological study of ICFR at North Sulawesi Regional Police. *Assets: Jurnal Ekonomi, Manajemen, dan Akuntansi*, 16(1), 42–61. <https://doi.org/10.24252/assets.v16i1.67559>

INTRODUCTION

Transparent and accountable state financial management is a fundamental pillar of good governance. In the public sector, government financial statements are not merely administrative documents; they are instruments of accountability through which the government explains how public resources have been managed. In the context of public sector financial reporting, transparency and accountability are essential elements for ensuring that government institutions can demonstrate responsibility for the management of public resources. Previous studies have shown that accountability in government financial reporting is influenced by transparency, leadership practices, integrity, internal control systems, and compliance with

applicable accounting standards ([Bonsu et al., 2023](#); [Elizabeth & Rusmardiana, 2025](#); [Sam et al., 2024](#)). Consequently, the quality of government financial reporting depends heavily on the effectiveness of internal control systems that ensure orderly, efficient, and compliant financial management processes ([Peraturan Pemerintah Republik Indonesia Nomor 60, 2008](#)).

During the last five years, the audit results on the Central Government Financial Statements consistently resulted in an unqualified opinion, yet significant weaknesses in public financial management continued to be identified. The audit summaries and reports documented recurring findings with potentially substantial state losses, mainly associated with weak internal controls, non-compliance with laws and regulations, weaknesses in asset administration, and deficiencies in financial reporting discipline ([Badan Pemeriksa Keuangan Republik Indonesia, 2024](#)). This condition suggests that formal audit opinions do not automatically indicate that all control processes are already strong in operational practice.

Recurring issues include incomplete follow-up on audit recommendations, weak financial reconciliation, inconsistencies in state asset recording, and weaknesses in budget planning and implementation. These recurring patterns further demonstrate that internal control systems, including internal control over financial reporting, are not always able to detect and prevent deviations at an early stage ([Badan Pemeriksa Keuangan Republik Indonesia, 2024](#); [Darmayanti et al., 2023](#); [Heinrich & Probohudono, 2023](#)).

Moreover, additional studies highlight that weaknesses in internal control continue to persist due to organizational constraints and procedural gaps ([Nasution et al., 2022](#); N. L. P. A. P. W. [Putri & Dyah, 2025](#)). These findings reinforce the need for stronger monitoring mechanisms, improved follow-up on recommendations, and enhanced coordination among work units to ensure reliable and accountable financial reporting.

The urgency of strengthening internal control over financial reporting was formally reinforced through [Peraturan Menteri Keuangan Nomor 17/PMK.09/2019](#), which provides guidelines for the implementation, assessment, and review of PIPK. This regulation emphasizes that PIPK is intended to provide reasonable assurance that government financial statements are prepared reliably and in accordance with Government Accounting Standards. In addition, the adoption of accrual-based government accounting has increased the complexity of financial statement preparation because multiple reports must be prepared in an integrated manner ([Peraturan Pemerintah Republik Indonesia Nomor 71 Tahun 2010 Tentang Standar Akuntansi Pemerintah \(SAP\), 2010](#); [Peraturan Menteri Keuangan Republik Indonesia Nomor 22, 2022](#)).

The implementation of accrual-based accounting also requires institutional readiness, internal audit support, and compliance with government accounting standards, since weaknesses in these aspects may affect the reliability of financial reporting in public institutions ([De & Balia 2023](#)). Earlier studies consistently show that internal control systems contribute to accountability and financial reporting quality, particularly by strengthening the reliability of financial information and enhancing public financial accountability ([Sonjaya et al., 2025](#)).

[Heinrich & Probohudono \(2023\)](#), [Rizki et al. \(2024\)](#), and [Sugiarto \(2024\)](#) found that well-implemented internal control systems support more reliable and accountable government financial reporting. However, these studies predominantly investigated local governments or civil public agencies, and most of them relied on quantitative designs that focused on statistical relationships among variables rather than on the lived experience of implementation.

Recent empirical studies indicate that the quality of government financial reporting is influenced by the effectiveness of internal control systems, human resource competence, and the use of information technology. [Heinrich & Probohudono \(2023\)](#) emphasize the role of internal control systems in ensuring the accuracy of financial reports, while [Naida \(2024\)](#) highlights the importance of human resource competence in maintaining reliable reporting. [Pratiwi et al. \(2022\)](#) further demonstrate how information technology supports both transparency and efficiency in public financial reporting.

In addition, the integration of accounting information systems contributes to the overall accountability of financial statements. [Rahmawati et al. \(2022\)](#) discuss how proper accounting systems enhance data consistency and reduce errors, whereas [Ridzal et al. \(2022\)](#) emphasize their role in supporting audit readiness. [Rizki et al. \(2024\)](#) also show that well-designed information systems strengthen internal control and improve financial report reliability across public sector institutions.

The Indonesian National Police presents a distinctive organizational setting because it combines public financial responsibilities with a strong hierarchical command structure and a security mandate. To ensure the reliability of financial reporting in this environment, [Peraturan Kepala Kepolisian Negara Republik Indonesia Nomor 5 2023](#) mandates the implementation of PIPK within police work units. Nevertheless, the actual quality of internal control in such an organization is influenced not only by formal rules but also by how organizational members interpret and enact those rules in their everyday work.

Empirically, research on PIPK within police institutions remains limited, and available studies have largely not explored the phenomenon through a phenomenological perspective. Understanding the lived experiences of financial officers is crucial because recurring audit findings are not only caused by formal weaknesses in rules or systems, but also by how officers interpret, prioritize, and carry out internal control procedures in everyday work. In a hierarchical police institution, financial reporting practices are shaped by command structures, operational demands, coordination patterns, and the practical understanding of personnel responsible for financial administration. Therefore, examining lived experience allows this study to identify why control procedures may be formally available but not always implemented consistently in practice. This study therefore offers novelty by focusing on the quality of PIPK in the North Sulawesi Regional Police and by using a qualitative phenomenological design to understand the subjective experiences, meanings, and practical realities of the financial officers who implement PIPK. On that basis, this article addresses the problem of how PIPK is understood, practiced, and evaluated in supporting reliable and accountable financial reporting within a police institution. On that basis, this article addresses the problem of how PIPK is

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THEORETICAL REVIEW

Agency theory explains the relationship between principals and agents in a contractual setting in which agents receive authority to manage resources and make decisions on behalf of principals. Problems arise when the interests of principals and agents diverge, creating conflicts of interest and information asymmetry ([Sinulingga et al., 2022](#)). In the public sector, government institutions act as agents entrusted by society as the principal.

In public sector accountability, financial reporting functions as a mechanism through which government institutions disclose how public resources are managed and demonstrate responsibility to the public ([Bovens, 2007](#); [Furqan et al., 2021](#)). Because the government holds more information about the management of public funds than citizens do, mechanisms are required to reduce information asymmetry and to ensure that the information disclosed through financial statements is reliable and credible ([Heinrich & Probohudono, 2023](#)).

In this study, agency theory is relevant because PIPK functions as a monitoring mechanism designed to reduce information asymmetry and strengthen the accountability of public sector agents. In the context of financial reporting, internal control over financial reporting is designed to prevent, detect, and correct errors or misstatements that may affect the reliability of financial statements ([Doyle et al., 2007](#); [N. L. P. A. P. W. Putri & Dyah, 2025](#)). A strong internal control system helps ensure that financial statements are prepared properly, that deviations can be detected, and that public accountability can be maintained through reliable financial information ([Heinrich & Probohudono, 2023](#); [Sugiarto, 2024](#)).

Government accounting at the central level is a system for identifying, recording, classifying, and reporting public financial transactions as a form of accountability for managing the State Budget. The central government accounting system is based on accrual accounting standards, which regulate the recognition of revenues, expenses, assets, liabilities, and equity to produce relevant and reliable financial statements ([Peraturan Menteri Keuangan Republik Indonesia Nomor 22, 2022](#)). In that system, police work units act as accounting entities responsible for preparing reports that reflect financial position and performance.

Government financial statements are expected to function as accountability instruments, providing information on budget realization, financial position, operational performance, equity changes, cash flows, and explanatory notes. In addition, the implementation of government accounting standards, internal control systems, and accounting information systems plays an important role in improving the quality and reliability of public sector financial reporting ([Afiah & Azwari, 2015](#); [Hadi & Windiarti, 2025](#); [Kewo & Afiah, 2017](#)).

The quality of public sector financial reporting is influenced by the effectiveness of internal control, accounting systems, information technology utilization, and the competence of human resources involved in the reporting process ([Hariani & Fakhrorazi, 2022](#); [Naida, 2024](#); [Rizki et al., 2024](#)). Furthermore, several organizational and individual factors, such as human resource experience,

competencies, internal control systems, information technology use, and the maturity of internal control over financial reporting, also shape reporting quality ([Kurniawan et al., 2026](#); [Pontoh et al., 2025](#); [Rosnawaty, 2024](#)).

The quality of these reports depends not only on compliance with Government Accounting Standards but also on the effectiveness of accounting systems and internal control systems that ensure accuracy, completeness, and reliability ([Fitri et al., 2024](#); [Rahayu & Kanita, 2022](#); [Rizki et al., 2024](#)). In phenomenological terms, accountability is additionally shaped by how organizational actors interpret and internalize their responsibility in preparing financial reports.

PIPK is a specific part of internal control that focuses on the financial reporting process and is intended to strengthen the reliability, accuracy, and accountability of public sector financial reports ([Wulandari, 2025](#)). It is intended to provide reasonable assurance that financial statements are prepared reliably, in accordance with applicable accounting standards, and free from material misstatement ([Peraturan Menteri Keuangan Nomor 17/PMK.09/2019 Tentang Pedoman Penerapan, Penilaian, Dan Reviu Pengendalian Intern Atas Pelaporan Keuangan Pemerintah Pusat, 2019](#)).

Recent studies on ICoFR/PIPK emphasize that the effectiveness of internal control over financial reporting depends not only on formal procedures, but also on implementation capacity, documentation quality, account-level testing, and continuous evaluation within government institutions ([Afifah & Siswantoro, 2025](#); [Isnaeni, 2025](#); [Kurniawan et al., 2026](#)). Conceptually, PIPK follows the COSO internal control framework, which includes five interrelated components: control environment, risk assessment, control activities, information and communication, and monitoring activities. Through these components, internal control is expected to support accountability, protect assets, ensure regulatory compliance, and improve reporting quality.

Previous studies indicate that internal control is closely related to government financial reporting quality. [Naida \(2024\)](#) found that SPIP and SIPD positively affect the quality of financial statements, with human resource competence strengthening the relationship. [Heinrich & Probohudono \(2023\)](#) also found positive effects of SPIP and information technology utilization on local government financial statement quality. [Assari & Binawati \(2024\)](#) emphasized the contribution of internal control, accounting systems, and human resource capacity to reporting quality. Meanwhile, [Putri. & Dyah \(2025\)](#) showed that PIPK may be formally effective but still constrained by repeated audit findings, incomplete documentation, and limited risk identification. These findings indicate a need for context-sensitive inquiry that examines how PIPK is actually implemented in a distinctive institutional setting such as the police.

Consistent with the qualitative orientation of this article, the review is directed toward one research question rather than formal hypotheses. RQ: How is the quality of internal control over financial reporting at the North Sulawesi Regional Police understood, implemented, and evaluated in supporting reliable and accountable government financial reporting?

Table 1. Summary of Previous Studies

Author	Focus	Method	Main Result	Gap for This Study
Naida (2024)	SIPD, SPIP, and financial reporting quality	Quantitative (SEM-PLS)	SIPD and SPIP positively affected financial statement quality, strengthened by HR competence.	Did not explore lived implementation experience in a police institution.
Heinrich & Probohudono, (2023)	SPIP, IT, and local government reporting quality	Quantitative	SPIP and IT utilization had positive effects on financial statement quality.	Focused on local government rather than the police.
Putri. & Dyah (2025)	PIPK on inventory accounts	Qualitative case study	PIPK was effective but not yet optimal because of repeated audit findings and documentation weaknesses.	Focused on a specific account rather than institution-wide PIPK.
Assari & Binawati (2024)	Internal control, accounting system, HR capacity	Quantitative	Internal control, accounting systems, and HR capacity positively affected financial statement quality.	Used a civil government context and quantitative design.
Putri et al. (2025)	Public sector reporting quality and internal control over reporting	Quantitative/empirical study	Internal control over reporting plays an important role in strengthening public sector reporting quality.	Did not explore the lived experience of PIPK implementation in a police institution.

Source: Adapted from the thesis document, 2026.

RESEARCH METHODS

This study employed a qualitative phenomenological approach to explore how financial officers experience, interpret, and implement ICFR/PIPK in daily financial

reporting at the Financial Division of the North Sulawesi Regional Police. Phenomenology was chosen because the focus was on capturing lived experiences and subjective meanings of participants rather than testing causal relationships ([Alhazmi & Kaufmann, 2022](#); [Creswell, 2007](#); [Moleong, 2018](#)).

Phenomenological Justification, Bracketing, and Reflexivity

The researcher applied bracketing to suspend prior assumptions regarding ICFR/PIPK and public sector accountability. Open-ended interviews allowed informants to express experiences in their own words. Reflexivity was maintained through reflective notes after each interview to document potential biases and initial impressions, ensuring that analysis remained grounded in informants' experiences. Triangulation with observation and internal documents enhanced credibility ([Miles et al., 2014](#)).

Data Collection

Primary data were obtained through semi-structured interviews with three purposively selected informants, assisted by a gatekeeper to access relevant participants. Informants were selected based on their direct involvement in ICFR/PIPK, position, work experience, and functional responsibility in financial reporting and internal control activities. The Financial Division unit relevant to this study consisted of five personnel involved in financial administration and reporting activities. Although all five personnel were initially considered, the researcher selected three key informants because they held higher ranks or more strategic positions and had the closest functional responsibilities related to ICFR/PIPK implementation, assessment, documentation, and reporting. The two remaining personnel were not included as main informants because their roles were more limited and less directly connected to the core ICFR/PIPK processes examined in this study.

Although Informant 1 also acted as a gatekeeper, the researcher was aware of the potential influence of hierarchical relationships on the openness of Informants 2 and 3. To mitigate this potential bias, interviews were conducted using open-ended and non-leading questions, and informants were encouraged to describe their own experiences without pressure to provide uniform answers. The researcher also emphasized confidentiality and clarified that the interviews were conducted for academic purposes rather than institutional evaluation. In addition, data from Informants 2 and 3 were not treated as subordinate confirmations of Informant 1's statements, but were analyzed independently and compared with documentary evidence and field notes. This procedure helped reduce potential gatekeeper bias and supported the credibility of the findings.

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evidence and field notes. This procedure helped reduce potential gatekeeper bias and supported the credibility of the findings.

Table 2. Informant Profile

Code	Position	Work Experience	Involvement in ICFR/PIPK
Informant 1	Head of Bia & APK Subdivision	More than 20 years	Involved in financial management, financial reporting, and internal control implementation at the Financial Division of the North Sulawesi Regional Police
Informant 2	Head of Planning and Administration Subsection, Financial Division	More than 20 years	Involved in planning, administration, coordination, and support for ICFR/PIPK implementation at the Financial Division
Informant 3	Administrative Officer of APK	More than 5 years	Involved in administration, data processing, documentation, and technical support for financial reporting and ICFR/PIPK implementation

Note: Informant 1 also facilitated initial access to other relevant participants as a gatekeeper.
Source: Processed by the author, 2026.

Secondary data consisted of official documents related to the implementation of PIPK, including PIPK assessment reports, working papers, standard operating procedures, internal guidelines, technical training documents, and organizational structure documents. Data analysis followed the interactive qualitative analysis model: data reduction, data display, and conclusion drawing/verification ([Miles et al., 2014](#)). Interview data were transcribed in full, coded thematically, and interpreted alongside documentary and observational evidence. Triangulation was used to improve the credibility and consistency of the findings.

Thematic Analysis Procedure

Data were analyzed following the interactive qualitative analysis model ([Miles et al., 2014](#)). Interviews were transcribed, coded for meaningful statements, grouped into meaning units, and condensed into final themes. Emerging themes were interpreted phenomenologically to reflect financial officers' experiences of ICFR/PIPK and linked to Agency Theory and the COSO framework to contextualize internal control practices within the institution.

Table 3. Thematic Analysis Process

Meaningful Statement from Informants	Initial Code	Meaning Unit	Final Theme
PIPK implementation began with technical guidance, followed by appointment of implementers, preparation of data, assessment, and reporting.	Initial PIPK implementation	Organizational preparation	Organizational adaptation in PIPK implementation
PIPK supports reliable financial information and reflects actual accounting conditions.	PIPK as supporting evidence	Reliability of financial reporting	PIPK as a safeguard for financial reporting reliability
PIPK is not merely administrative, but reflects moral awareness in safeguarding budget and data integrity.	Moral responsibility	Ethical aspect of internal control	PIPK as responsibility and moral awareness

Meaningful Statement from Informants	Initial Code	Meaning Unit	Final Theme
PIPK involves clear division of duties among operators, treasurers, personnel, and leaders.	Division of responsibility	Role clarity	Control environment in PIPK implementation
Reporting problems arise from delayed data, input errors, mismatched documents, and incomplete updates.	Data input errors	Technical and reporting risks	Human resource and technical constraints
Problems are resolved through reconciliation, rechecking, coordination, and correction.	Reconciliation and correction	Corrective control	Reconciliation and verification as control mechanisms
Coordination is through technical guidance, official letters, direct communication, and cooperation.	Coordination mechanism	Hierarchical communication	Coordination as a key factor in PIPK implementation
PIPK quality needs improvement via personnel assignment, guidance, coordination, timely data, and monitoring.	PIPK improvement needs	Implementation strengthening	Future expectations for strengthening PIPK
PIPK coverage expanded from 50% in 2024 to all work units in 2025.	Expansion of PIPK coverage	Institutional commitment	Strengthening institutional commitment to PIPK
Significant accounts should be determined by Echelon I, especially for high-risk activities.	Significant account determination	Risk-based control	Risk assessment in PIPK implementation

Source: Processed by the author, 2026.

RESULTS AND DISCUSSION

The findings of this study show that internal control over financial reporting (PIPK) at the Financial Division of the North Sulawesi Regional Police has been implemented in a systematic and increasingly comprehensive manner. The implementation is based on [Peraturan Kepala Kepolisian Negara Republik Indonesia Nomor 5 2023](#) and follows the technical direction of Puskeu Polri. From the perspective of the informants, PIPK is not merely an administrative requirement but also a mechanism for ensuring the reliability, integrity, and accountability of government financial reporting.

Based on the phenomenological analysis, several major themes emerged from the informants' experiences: organizational adaptation in the early implementation of PIPK, the meaning of PIPK as a safeguard for financial reporting reliability, PIPK as a form of responsibility and moral awareness, technical and human resource constraints, reconciliation and verification as control mechanisms, coordination as a key factor, and future expectations for strengthening PIPK.

Organizational Adaptation in the Implementation of PIPK

The implementation of PIPK at the North Sulawesi Regional Police began as an organizational adaptation process to a new regulatory framework.

Informant 1 stated, "The implementation of PIPK at the North Sulawesi Regional Police began with technical guidance conducted by Puskeu Polri in August 2024, with speakers from the Ministry of Finance. The follow-up

included the appointment of PIPK implementers and assessors, preparation of supporting data, identification of significant accounts, work-unit assessment, compilation, and regional-level reporting.”

This statement shows that the early implementation of PIPK was not merely a regulatory response, but an institutional adaptation process involving technical guidance, formal appointment, documentation, assessment, and hierarchical reporting. The follow-up process included disseminating the training results to accounting entities and work units within the North Sulawesi Regional Police, issuing official decisions and assignment letters for PIPK implementers and assessors, preparing supporting data, receiving significant accounts from the echelon I level, conducting work-unit-level assessments, compiling assessment results, and preparing regional-level PIPK reports.

This finding indicates that PIPK implementation did not occur instantly. It required regulatory understanding, technical preparation, personnel assignment, document preparation, and organizational coordination. In this context, PIPK represents a structured organizational learning process. The implementation also reflects how a hierarchical institution such as the police translates central policy into work-unit-level practice.

The gradual expansion of PIPK implementation also demonstrates institutional commitment. In 2024, PIPK implementation and assessment covered around 50% of the work units at the North Sulawesi Regional Police. In 2025, it was implemented in all work units. This expansion shows that PIPK has moved from partial implementation toward a more comprehensive control process across the organization.

PIPK as a Safeguard for Financial Reporting Reliability

The informants understood PIPK as a control mechanism that strengthens the reliability of financial reporting.

Informant 1 explained, “PIPK serves as supporting evidence that strengthens the reliability of information in financial statements. With PIPK, the financial statements prepared by accounting entities or work units can reflect the actual condition in accordance with accountability principles.”

PIPK was perceived as supporting evidence that helps ensure that financial statements represent the actual financial condition of the accounting entity. This means that PIPK is not only a procedural instrument but also a mechanism for producing accountable financial information.

From the perspective of the informants, financial statements prepared by work units must be supported by internal control processes and accountability from the Budget User Authority. This reflects the role of PIPK in ensuring that the financial reporting process is not merely completed administratively but is also reliable, verifiable, and accountable. This finding is in line with [Putri et al. \(2025\)](#) and [Wulandari \(2025\)](#), who emphasized that internal control over financial reporting plays an important role in strengthening the reliability, accountability, and quality of public sector financial reporting.

This finding is consistent with the concept of internal control over financial reporting, which aims to provide reasonable assurance that financial statements are prepared reliably and in accordance with applicable accounting standards. In the

context of agency theory, PIPK functions as a monitoring mechanism that reduces information asymmetry between public sector agents and the public as principals. Reliable financial reporting becomes a form of accountability by government institutions for the resources entrusted to them.

The findings also support previous studies showing that internal control contributes to the quality of government financial reporting. [Heinrich & Probohudono \(2023\)](#), [Rizki et al. \(2024\)](#), and [Sugiarto \(2024\)](#) emphasized that internal control systems strengthen accountability and improve financial reporting quality. However, this study extends those findings by showing how PIPK is understood and experienced by financial officers in a police institution with a hierarchical command structure.

PIPK as Responsibility and Moral Awareness

An important finding of this study is that PIPK is understood not only as an administrative obligation but also as a form of responsibility and moral awareness.

Informant 2 stated, "PIPK implementation is not perceived as coercion or merely administrative formality, but as moral awareness in safeguarding the budget."

This finding indicates that ICFR/PIPK is not experienced merely as a bureaucratic control mechanism, but as an ethical practice embedded in public financial responsibility. The informants' interpretation of PIPK as moral awareness suggests that accountability is produced not only through formal procedures, documentation, and reporting systems, but also through the ethical consciousness of financial officers in safeguarding public resources. In this sense, PIPK becomes a lived form of accountability, where officers internalize control not as external pressure, but as a professional responsibility to ensure that financial information remains reliable, honest, and accountable.

The moral awareness dimension extends the discussion of public sector accountability by showing that internal control depends not only on compliance structures, but also on the ethical orientation of organizational actors. This finding strengthens the phenomenological contribution of the study because it reveals how financial officers construct meaning from ICFR/PIPK as both a technical and moral responsibility. It aligns with [Roberts \(2009\)](#) relational accountability perspective and [Sinclair \(1995\)](#) accountability ethics literature in public administration, highlighting that ethical commitment is essential for sustaining reliable and accountable financial reporting in hierarchical institutions.

The implementation of PIPK involves several actors, including operators, treasurers, financial management personnel, and work-unit leaders. Each actor has specific responsibilities in ensuring accurate data input, complete documentation, and proper financial reporting. Although the SAKTI application supports accountability by improving data processing, coordination, and reporting efficiency, its effectiveness remains dependent on user competence and disciplined implementation, as emphasized by [\(Jack et al., 2023\)](#). Therefore, the quality of PIPK is shaped not only by formal rules and technology, but also by human integrity, organizational culture, and moral awareness in managing state finances.

Human Resource and Technical Constraints

Although PIPK has been implemented, the findings show that its quality has not yet reached an optimal level. Several constraints remain, especially in relation to

human resources, technical input errors, late data submission, differences in account interpretation, and coordination across work units.

One informant stated that a major constraint in PIPK implementation is the limited number of personnel who can serve as PIPK implementers and assessors. This condition affects the effectiveness of implementation because PIPK requires technical understanding, sufficient time, and careful assessment. Another informant explained that some personnel still have limited understanding of the concept and mechanism of PIPK, making continuous training and technical guidance necessary.

Technical problems also occur in the financial reporting process.

Informant 3 stated, "Financial reporting problems are usually caused by delayed data submission from work units, incorrect account input, mismatches between source documents and realization recorded in the application, or data revisions that have not been uniformly updated."

The persistence of input errors and delayed data submission can be interpreted as more than a technical reporting problem. In a police institution, operational and security duties often require immediate attention and may overshadow administrative reporting routines. As a result, financial reporting depends not only on technical competence, but also on the ability of work units to balance operational priorities with administrative discipline. This condition explains why ICFR/PIPK implementation requires stronger command commitment to position financial accountability as part of institutional responsibility, not merely as a supporting administrative task.

These administrative hurdles also intersect with the broader digitalization of Indonesian public services. The use of digital reporting systems such as SAKTI and Puskeu Presisi has improved the structure, traceability, and efficiency of financial reporting, but digitalization does not automatically eliminate human resource constraints. Instead, it shifts part of the control challenge from manual documentation to the accuracy, timeliness, and digital literacy of personnel who input, verify, and reconcile financial data. Delayed data submission and incorrect account input indicate that digital systems still depend on the discipline, competence, and coordination of users across work units. Thus, the findings suggest that digitalization in public financial reporting must be accompanied by continuous capacity building, user support, and stronger administrative discipline so that technology strengthens rather than merely formalizes internal control practices. This is consistent with studies showing that information technology can support transparency, efficiency, and financial reporting quality, but its effectiveness remains dependent on human resource capacity and disciplined implementation.

This interpretation is consistent with [Pratiwi et al. \(2022\)](#), [Rahmawati et al. \(2022\)](#), [Rizki et al. 2024](#), and [Jack et al. \(2023\)](#) who emphasize that information technology can strengthen reporting quality and organizational processes, but its effectiveness depends on human resource competence, data discipline, and proper system utilization.

Reconciliation, Verification, and Correction as Control Mechanisms

The study also found that reconciliation, verification, and correction are important mechanisms in the implementation of PIPK.

Informant 3 explained, "The resolution process is carried out through internal reconciliation and rechecking of source documents, followed by correction of records when errors are found. Coordination with operators, financial managers, and related work units is also important to ensure that the data used are consistent and in accordance with applicable regulations."

These processes help ensure that financial data are consistent with source documents and application records before financial statements are finalized and submitted.

Informants explained that when recording errors, data mismatches, or incorrect account classifications occur, the solution is carried out through internal reconciliation, rechecking source documents, coordinating with operators and work units, and correcting the records. This shows that PIPK functions not only as a preventive mechanism but also as a corrective mechanism in financial reporting.

The classification of weaknesses in PIPK also helps work units evaluate the seriousness of reporting discrepancies. If no data differences are found, the report is considered to have no weakness. However, if discrepancies exist, they can be categorized as insignificant, significant, or material weaknesses depending on their value. This mechanism helps work units identify the level of risk and determine appropriate corrective actions.

From the COSO perspective, reconciliation, verification, and correction represent control activities. These activities are essential for ensuring that transactions are recorded accurately, documents are complete, and reports are reliable. The findings also show that control activities are closely linked with information and communication because corrections often require coordination among operators, financial managers, and work units.

Coordination as a Key Factor in PIPK Implementation

Coordination emerged as another important theme in the findings.

Informant 1 explained, "Coordination in PIPK implementation is carried out through technical guidance for PIPK implementers and assessors at the work-unit level, as well as through official letters and direct communication with personnel involved in financial management."

Informant 2 stated that coordination had been supported by the formation of a PIPK assessment team involving personnel according to their respective duties and responsibilities.

The implementation of PIPK involves multiple actors and work units; therefore, effective coordination is necessary to ensure that all reporting stages are completed properly. Coordination is conducted through technical guidance, formal letters, direct communication, and cooperation among work units.

In a hierarchical police organization, coordination is particularly important because the implementation of control procedures depends on clear instructions, task division, and command-based communication. The formation of PIPK assessment teams involving personnel according to their duties and responsibilities helps ensure that implementation is more structured.

Coordination is also needed when data differences or reporting errors occur. Operators, treasurers, financial managers, and work units must communicate to ensure that financial data are consistent and properly corrected. Weak coordination

may increase the risk of late data submission, incomplete documents, and inaccurate financial reporting.

This finding confirms that information and communication are central components of internal control. The quality of PIPK depends not only on the existence of procedures but also on the ability of the organization to communicate instructions, share data, and resolve problems effectively.

Discussion Based on Agency Theory and COSO Framework

The findings of this study can be explained through agency theory. In the public sector, government institutions act as agents entrusted to manage public resources, while the public and higher authorities act as principals. Because agents have more access to financial information, internal control is needed to reduce information asymmetry and ensure that the reports presented are reliable. PIPK serves this function by strengthening verification, reconciliation, documentation, and accountability in financial reporting.

Table 4. COSO Components and Empirical Evidence from Informants

COSO Component	Cross-Informant Evidence	Interpretation
Control Environment	Informant 1: PIPK implementation involved official decisions and assignment letters from KPA/Kasatker. Informant 2: Emphasized role division among operators, treasurers, financial personnel, and work-unit leaders.	Command authority, formal assignment, and role clarity reflect the control environment.
Risk Assessment	Informant 1: Significant accounts were received from Echelon I/Puskeu Polri, especially for high-risk activities. Informant 3: Highlighted risks from account input errors and mismatches in source documents.	Identification of significant accounts and recognition of reporting risks reflect risk assessment.
Control Activities	Informant 3: Errors resolved through reconciliation, rechecking, coordination, and correction. Informant 1: Explained PIPK weakness classification and follow-up actions.	Verification, reconciliation, correction, and weakness classification illustrate control activities.
Information and Communication	Informant 1: Coordination carried out via technical guidance, official letters, and direct communication. Informant 2: Described coordination through PIPK assessment teams and team-based channels.	Formal, hierarchical, and team-based communication mechanisms reflect information and communication processes.
Monitoring Activities	Informant 1: Reporting done through Puskeu Presisi. Informant 3: Emphasized periodic supervision and evaluation of financial reports.	Structured reporting, evaluation, and follow-up mechanisms reflect monitoring activities.

Source: Processed from interview data, 2026.

The COSO mapping shows that internal control practices at the North Sulawesi Regional Police are embedded in formal authority, role division, hierarchical communication, and structured reporting. Cross-informant evidence indicates that the five COSO components are not only formal requirements, but are experienced as daily control practices by financial officers. The control environment and information and communication components are strongly shaped by command-based coordination, while control activities and monitoring are reflected in reconciliation, correction, reporting through Puskeu Presisi, and periodic evaluation. This

interpretation is consistent with [Kurniati and Rossieta \(2023\)](#), who emphasize that strengthening internal audit capability in public institutions supports monitoring, evaluation, and improvement of internal control practices. However, risk-based control, personnel competence, and coordination mechanisms still require strengthening to ensure that ICFR/PIPK provides more comprehensive assurance over financial reporting.

Overall Interpretation of PIPK Quality

Overall, the quality of PIPK at the North Sulawesi Regional Police can be considered fairly good but not yet fully optimal. It is fairly good because PIPK has been supported by formal regulation, technical guidance, task division, documentation, reconciliation, verification, and increasingly comprehensive implementation across work units. It also contributes to the reliability and accountability of financial reporting.

However, it is not yet fully optimal because several constraints remain, including limited personnel, uneven understanding of PIPK, technical input errors, delays in data submission, account classification issues, and the need for stronger monitoring. These constraints indicate that PIPK quality is shaped not only by rules and procedures but also by the competence, discipline, coordination, and moral awareness of the personnel involved. These findings are also consistent with [Hadi & Windiarti \(2025\)](#) and [Sonjaya et al. \(2025\)](#), who showed that the quality and accountability of financial reports are influenced by the effectiveness of internal control systems, accounting systems, and organizational reporting discipline.

The novelty of this finding lies in the phenomenological understanding of PIPK within a police institution. Unlike previous studies that mostly focused on local governments and quantitative relationships, this study reveals how financial officers experience PIPK as a process of adaptation, responsibility, coordination, correction, and accountability. Thus, PIPK in the police context is both a technical control mechanism and a lived organizational practice.

CONCLUSION

This study concludes that internal control over financial reporting (PIPK) at the Financial Division of the North Sulawesi Regional Police has been implemented fairly well and shows positive development. Implementation is supported by a clear regulatory basis, technical guidance, dissemination to work units, appointment of PIPK implementers and assessment teams, preparation of supporting documents, assessment activities, compilation of results, and regional-level reporting. The expansion of PIPK from partial coverage in 2024 to all work units in 2025 reflects the institution's commitment to strengthening internal control over financial reporting.

From a phenomenological perspective, financial officers perceive PIPK not merely as an administrative obligation, but as a mechanism for maintaining the reliability, integrity, and accountability of financial reporting. PIPK is regarded as supporting evidence that strengthens financial information, ensuring statements reflect the actual condition of the accounting entity. Reconciliation, verification, coordination, and correction are essential control mechanisms that maintain consistency between source documents, application records, and financial statements.

Despite positive developments, PIPK implementation has not yet reached optimal levels. Obstacles include limited personnel with adequate PIPK competence, uneven human resource capacity, delayed data submission from work units, differing account classification interpretations, input errors, and the need for stronger coordination and continuous monitoring. These findings indicate that PIPK quality depends not only on regulations, but also on human resource readiness, administrative discipline, effective communication, technological support, and ethical responsibility.

This study has several limitations. First, it was conducted in a single institutional setting, the Financial Division of the North Sulawesi Regional Police, so findings may not fully represent other regional police offices. Second, only three informants were involved, reflecting key financial officers' experiences rather than all organizational members. Third, observation data were used to support interpretation, but analysis was primarily based on interviews and internal documents.

Theoretically, this study contributes to Agency Theory by showing that ICFR/PIPK functions as both a formal monitoring mechanism and a lived accountability practice, interpreted by financial officers as responsibility and moral awareness. In relation to the COSO framework, the five components of internal control are experienced in a hierarchical police institution through command-based role assignment, significant account determination, reconciliation, formal communication, and structured monitoring. Thus, this study extends public sector accounting literature by integrating phenomenological insights with internal control and accountability theory in the police context.

Practically, the North Sulawesi Regional Police should strengthen ICFR/PIPK by integrating it into the hierarchical command structure of work units. PIPK should be treated as part of command accountability, not merely a financial administration task. The appointment of implementers and assessors should be formalized and supported by clear role division among leaders, treasurers, operators, and personnel. The institution should establish PIPK focal points in each work unit to maintain continuity of knowledge and technical capacity, especially during personnel changes. Integration with internal reporting systems, including Puskeu Presisi and SAKTI, will ensure documentation, verification, reconciliation, monitoring, and reporting are consistently executed.

In addition, specific training interventions are needed to bridge the gap between operational police duties and administrative financial literacy. Training should not only focus on regulatory compliance, but also on practical financial reporting skills, account classification, document verification, reconciliation procedures, risk-based control, and the use of digital reporting systems such as SAKTI and Puskeu Presisi. Short, periodic, and role-based training can be provided to leaders, treasurers, operators, and PIPK assessors so that each actor understands both command responsibility and technical financial accountability. Scenario-based training using actual reporting problems, such as delayed documents, account input errors, and data mismatches, can help personnel connect operational realities with administrative discipline. Such training is important to ensure that ICFR/PIPK becomes an integrated part of police governance rather than an additional administrative burden.

Future research may compare ICFR/PIPK implementation across several regional police offices or other public institutions using qualitative, quantitative, or mixed-method approaches. This would allow broader generalization and examination of organizational factors affecting internal control effectiveness.

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