THE EFFECT OF INTERNAL AUDIT QUALITY TOWARD FINANCIAL REPORTING QUALITY

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ABSTRACT
Financial reporting quality is a global concern involving all stakeholders, including shareholders, lenders, and suppliers. The quality of financial reporting is related to the decision usefulness of financial reporting information. One thing that can be done to ensure accurate financial information for stakeholders and the public is by practicing quality audit. However, in reality, there are still many deviations occurring within companies. Therefore, researchers are interested in examining the influence of internal audit quality on the quality of financial reporting. The population of this study consists of companies in the banking, education, and manufacturing sectors in Bandung, and 51 respondents were obtained using purposive sampling technique. The type of data used is primary data collected through questionnaire distribution and interviews. The collected data is then processed using SEM-PLS with a measurement model and structural model. The results obtained from the study indicate that internal audit quality influences the quality of financial reporting. The higher the quality of internal audit of the company, the higher the quality of financial reporting it will produce.

Keywords: *internal audit quality, financial reporting quality*

1. INTRODUCTION

Financial reporting is crucial for conveying a company's business activities, and its effectiveness is gauged by its comprehensibility, given the diverse users of financial reports (Setyahuni et al, 2022)[17]. Corporate financial fraud remains an ongoing concern (Iriyadi et al, 2021)[8], with the quality of financial reporting being a global issue involving stakeholders such as shareholders, lenders, and suppliers (Kaawaase et al, 2021)[9]. Companies endeavor to protect shareholder wealth by demonstrating their ability to create value through reliable financial reporting, which in turn builds trust and attracts public support (Setyahuni et al, 2022)[17].

Measuring financial reporting quality is complex due to the difficulty in tracking indicators, leading researchers to employ various metrics (Setyahuni et al, 2022)[17]. Iriyadi et al (2021)[8] in their research mention that the qualitative characteristics of financial reporting encompass fundamental characteristics (relevance and faithful representation) and enhancing characteristics (comparability, timeliness, verifiability, and understandability). In contrast to Iriyadi et al (2021)[8], Setyahuni et al (2022)[17] propose predictions based on institutional theory, emphasizing companies' obligation to provide comprehensive, valuable, and accessible information.

Financial reporting must meet quality standards to obtain accurate and reliable information (Setyahuni et al, 2022)[17]. The quality of financial reporting is associated with the decision usefulness of financial reporting information, hence utilizing fundamental characteristics such as relevance and faithful representation, as well as qualitative characteristics including understandability, comparability, verifiability, and timeliness (Gamayuni, 2018)[5].

One of the ways to ensure accurate financial information for stakeholders and the public is by practicing quality audit (Motunyaro et al, 2023)[12]. Based on best practices in internal control systems, internal auditors play a crucial role in promoting ethical business principles (Oladejo et al, 2021)[13]. Through organizational implementation, internal audits can enhance financial reporting (Motunyaro et al, 2023)[12]. Companies need to establish strong internal control mechanisms in the form of internal audits to improve the quality of financial reporting (Oladejo et al, 2021)[13].

Systematically regulating and evaluating internal controls within a company is a core objective of auditing, but in reality, it often doesn't adhere to the concept due to numerous deviations occurring within companies (Suherman, 2018)[18]. One of the phenomena is highlighted by the Deputy Minister of State-Owned Enterprises (BUMN) II, Wirjoatmodjo (2023)[22], stated that there was financial reporting manipulation in PT Waskita Karya (Persero) Tbk (WSKT) and PT Wijaya Karya (Persero) Tbk (WIKA), where the financial reports showed profits for years while the cash flow remained negative. Financial reporting errors also occurred at PT Bukalapak.com Tbk (BUKA) in the third quarter of 2021, where the acquisition value of PT Belajar Tumbuh Berbagi was inaccurately recorded as 1 billion USD instead of 1 million USD, as confirmed by Iqbal (2022)[7], Head of Media & Communications at Bukalapak. Prastomiyono (2023)[14], the Executive Head of the Insurance, Guarantee, and Pension Fund Supervisory Agency (OJK), explained instances of manipulation practiced by Wanaartha Life, where policies worth Rp 12.1 trillion were not recorded.

Previous research by Setyahuni et al (2022)[17] underscores the positive relationship between internal audit quality and financial reporting quality. Kaawaase et al (2021)[9] found that the quality of internal audits significantly influences the quality of financial reporting. Similar results were also presented by Kewo et al (2019)[10], stating that good quality internal audits have a positive effect on the quality of financial reporting. Therefore, institutions need to have quality internal audits in terms of staff competence and staff compliance with ethical codes, standards, and norms to achieve high-quality financial reporting practices (Kaawaase et al, 2021)[9].

Based on the aforementioned phenomena, the researcher aims to examine the influence of internal audit quality on the quality of financial reporting in manufacturing companies in Bandung. The objective of this study is to analyze the impact of internal audit quality on the quality of financial reporting in manufacturing companies in Bandung. This research contributes to the literature on factors influencing financial reporting quality.

2. LITERATUR REVIEW

Internal Audit Quality

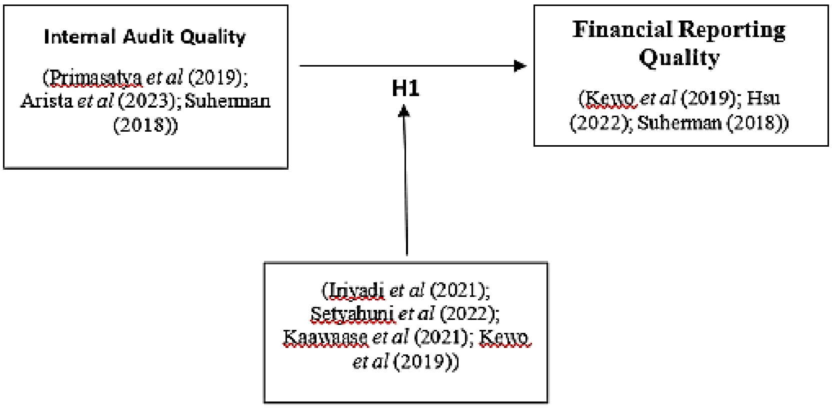
The definition of internal audit has undergone significant changes (Iriyadi et al, 2021)[8]. According to Primasatya et al (2019)[15], internal audit is an independent and objective assurance and consulting process aimed at adding value and improving the organization's operations. This process involves evaluating and improving the effectiveness of risk management, control, and governance processes through a systematic approach. Audit quality encompasses all possibilities where, during the audit. of financial reporting, auditors can identify violations in the accounting system and communicate them through audit financial reports. Therefore, independent and highquality auditors can also produce high-quality audits (Arista et al, 2023)[3]. The ultimate aim of internal audit is to add value to the company by assisting management in providing information (Suherman, 2018)[18]. From the various definitions above, it can be concluded that the quality of internal audit is the objective and systematic audit process conducted by internal auditors to identify possible violations in the accounting system with the aim of assisting management in providing information.

Financial Reporting Quality

Until now, the definition of financial reporting remains diverse (Suherman, 2018)[18]. The purpose of financial reporting is to provide financial information about the reporting entity that is useful to existing investors and potential investors (Kewo et al, 2019)[10]. The quality of financial reporting is useful information conveyed in financial reports that are complete, transparent, non-misleading, and meet the characteristics of quality financial information (Kewo et al, 2019)[10]. According to Hsu & Yang (2022)[6], the quality of financial reporting can be determined by its function in the decision-making process. Company earnings depict the quality of financial reporting; therefore, if future earnings can be predicted using current earnings indicators, then the financial reporting information is considered to be of high quality (Suherman, 2018)[18]. Based on the various definitions above, it can be concluded that the quality of financial reporting is financial reporting that generates useful information meeting the characteristics of quality financial information and can be used as a consideration in decision-making.

The Effect of Internal Audit Quality on Financial Reporting Quality

Research conducted by Iriyadi et al (2021)[8] found that the quality of internal audits, assessed through competence and objectivity, enhances the quality of financial reporting. Similarly, the findings of Setyahuni et al (2022)[17] also indicate a positive influence of internal audit quality on financial reporting quality. The research results of Kaawaase et al (2021)[9] also lead to a similar conclusion, showing a significant relationship between internal audit quality and financial reporting quality. In the study by Kewo et al (2019)[10], similar results were obtained, indicating that the effectiveness of internal audits demonstrated through good audit quality has a positive effect on financial reporting quality. Based on the literature review and findings of several previous studies, the hypothesis of this research is:
H1 : The quality of internal audit affects the quality of financial reporting.



Source: Self Proceed, 2023

Figure 1: Research Model and Framework

3. DATA AND RESEARCH TECHNIQUE ANALISYS

Research Type

This research employs a quantitative research method. Quantitative research involves the collection of empirical data through measurement, which is then tested with statistical hypotheses and subsequently concluded (Djaali, 2021)[4].

Population and Sample of The Research

Population refers to the entire parts/elements of the research, including objects and subjects with specific characteristics and features (Amin et al., 2023)[1]. The population of this research consists of companies in the banking, education, and manufacturing sectors in Bandung. The researcher chose to study companies in Bandung because the Bandung government is endeavoring to facilitate investors to operate and invest in Bandung, and the increased investment growth will impact the Human Development Index (HDI), one of its indicators being the economy and education (Tirtoyuliono, 2023)[19]. A sample is a portion of the population that can represent the entire population (Amin et al, 2023)[1]. The sampling method used in this research is purposive sampling. Purposive sampling is a method in which the researcher selects specific identities that fit the research objectives (Lenaini, 2021)[11]. The criteria used are as follows, Companies in the banking, education, and manufacturing sectors in Bandung.

Operational Definition of Variables

According to Ulfa (2021)[20], variables refer to all elements that will be the focus of observation in research, including factors that play a role in the event being investigated. The variables used in this research are internal audit quality as the independent variable and financial reporting quality as the dependent variable.

Table 1 : Operational Definition of Variables

Variable	Dimension	Indicators	No. Item
Operational Definition of Independent Variable			
Internal Audit Quality. Internal Audit Quality encompasses all steps taken by auditors when evaluating client financial statements, detecting violations in client accounting systems, and documenting them in audit financial statements. Auditors adhere to relevant auditing standards and codes of ethics in carrying out their duties. Therefore, audit quality reflects the likelihood of auditors finding violations in client accounting, which consists of process and outcome dimensions (Salsadilla et al, 2023)[16].	Internal Audit Process. Internal audit holds significant importance in maintaining the continuity of an institution or company, including within the scope of governance. Internal audit is an independent and objective examination process (Primasatya et al, 2019)[15].	Independent	1
		Objective	2
	Internal Audit Results. Quality internal audit results indicate good and responsible financial oversight and management of the company (Anwar et al., 2020)[2].	Effective financial oversight of the company	3
		Effective financial management of the company	4
Operational Definition of Dependent Variable			
Financial Reporting Quality. The assessment of financial reporting quality relates to the decision usefulness of financial reporting information, hence fundamental characteristics such as relevance and qualitative characteristics such as understandability, comparability, verifiability, and timeliness are utilized (Gamayuni, 2018)[5].	Relevant. Information is considered relevant if it can influence user decisions. Information is deemed relevant if it has feedback value, predictive value, timeliness, and completeness (Gamayuni, 2018)[5].	Complete	5
		Predictive	6
	Reliable. Information in financial reports is free from misleading interpretations and material errors, presents each fact honestly, and can be verified. Its characteristics include honest presentation, verifiability, and neutrality (Gamayuni, 2018)[5].	Honest presentation	7
	Comparable. Financial information will be more useful if it can be compared with financial reports from previous periods or financial reports of other reporting entities in general (Gamayuni, 2018)[5].	Comparable to previous periods	8

	Understandable. The information presented in financial reports can be understood by users and expressed in a format and terms that are tailored to the user's understanding limits (Gamayuni, 2018)[5].	Expressed in a format and terms tailored to user understanding limits	9
	Timeliness. Information is presented in a timely manner so that it can have an impact (Gamayuni, 2018)[5].	Timely	10

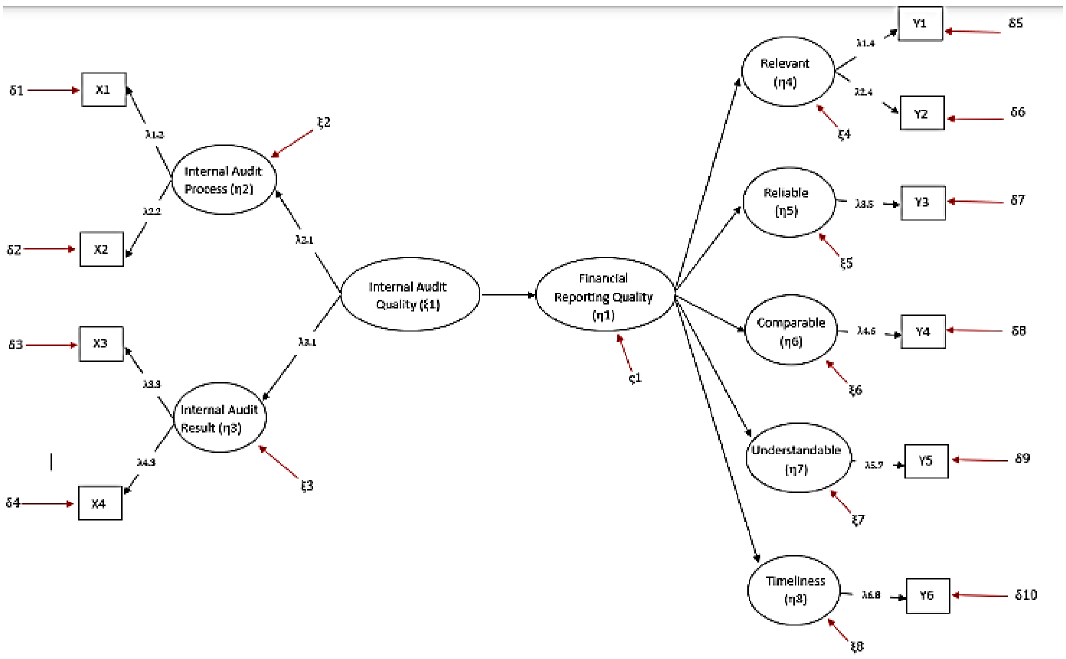
Source: Self Proceed, 2023

Data Collection Technique

This research employs primary data collected through the distribution of closed questionnaires and interviews with several respondents.

Data Analysis Technique

The data analysis technique applied in this research is Partial Least Squares - Structural Equation Modeling (SEM-PLS) because the variables used in this research are latent variables. SEM-PLS is a statistical analysis method used to assess models involving linear correlations between variables, where the variables used are those that cannot be directly observed (Yusuf, 2022)[23]. The SEM-PLS model is based on three components: the structural model (which describes the relationship between latent variables based on substantive theory), the measurement model (which describes the relationship between latent variables and indicator variables), and the weighting scheme (Usman et al, 2020)[21].



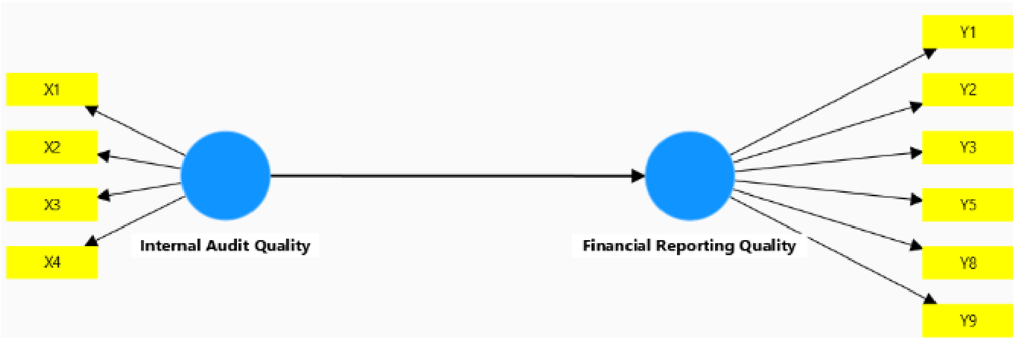
Source: Self Proceed, 2023

Figure 2: Path Diagram for Combination of Measurement and Structural Models

4. RESULTS AND DISCUSSION

Research Result

There are independent variables denoted by X1 (Internal Audit Quality) and dependent variables denoted by Y (Financial Reporting Quality). By using SmartPLS, the research model is obtained as follows:.



Source: Sem-PLS, 2023

Figure 3: Research Model

The tests to be conducted are convergent validity test and discriminant validity test.

Convergen Validity

Table 2: Outer loading

Variable	Outer Loadings	Standard Value	Information
X1.1 <- X1	0.814	0.500	Valid
X1.2 <- X1	0.815	0.500	Valid
X1.3 <- X1	0.810	0.500	Valid
X1.4 <- X1	0.792	0.500	Valid
Y1 <- Y	0.843	0.500	Valid
Y2 <- Y	0.696	0.500	Valid
Y3 <- Y	0.844	0.500	Valid
Y4 <- Y	0.762	0.500	Valid
Y5 <- Y	0.652	0.500	Valid
Y6 <- Y	0.764	0.500	Valid

Source : Data processing with SmartPLS, 2023

Based on the results table above, the Outer Loading values of the variables are greater than 0.500, meaning that the data used can be considered valid.

Discriminant Validity

Table 3: Cross loading

	X1	Y
X1.1	0.814	0.472
X1.2	0.815	0.417
X1.3	0.810	0.568
X1.4	0.792	0.519
Y1	0.446	0.843
Y2	0.413	0.696
Y3	0.635	0.844
Y4	0.356	0.762
Y5	0.358	0.652
Y6	0.529	0.764

Source : Data processing with SmartPLS, 2023

By using cross-loading, based on the results table above, the correlation of the loading values of each item with its construct is higher than its cross-loading value, indicating that discriminant validity is fulfilled.

Reliability Test

Next, to test reliability, we can look at the Cronbach's Alpha values. Based on the table below, if the Cronbach's Alpha values are above 0.700, then all variables can be considered reliable.

Table 4. Cronbach Alpha

	Cronbach Alpha	Standard Value	Information
X1	0.824	0.700	Reliable
Y	0.856	0.700	Reliable

Source:Data processing with SmartPLS, 2023

The next test is hypothesis testing. Hypothesis testing is conducted to determine whether there is an influence from X1 to Y. Based on the following table, it can be seen that the P-value of X1 is less than 0.05, thus it can be concluded that X1 has an influence on Y.

Table 5. P Value

	P Value	Standard Value	Information
X1->Y	0.000	< 0.05	X1 influence Y

Source:Data processing with SmartPLS, 2023

The T-statistic value is used to determine whether the influence of variable X on variable Y is significant or not. From the results table below, the T-statistic value of X1 on Y is higher than 1.96. Therefore, it can be concluded that X1 has a significant influence on Y.

Table 6. T Test

	T Statistics	Standard Value	Information
X1->Y	7.396	> 1.96	X1 has a significant influence on Y

Source:Data processing with SmartPLS, 2023

Next, to determine whether variable X1 has a positive or negative effect on variable Y, we can observe the Original Sample value.

Table 7. Original Test

	Original Sample	Information
X1->Y	0.620	Positive influence

Source:Data processing with SmartPLS, 2023

Based on the table above, the Original Sample value of X1 to Y is positive, indicating that X1 has a positive effect on Y. This means that if there is an increase in X1, Y will also increase.

Discussion

The Influence of Internal Audit Quality on Financial Reporting Quality

The research results demonstrate that internal audit quality has a significant positive influence on financial reporting quality. This implies that if a company's internal audit quality improves, it will enhance the quality of financial reporting. The necessary aspects of internal audit quality include staff competence and compliance with ethical codes, standards, and norms to achieve high-quality financial reporting practices (Kaawaase et al, 2021)[9].

These research findings align with studies conducted by Kaawaase et al (2021)[9], who researched financial institutions in Uganda. This study contributes to the literature on manufacturing companies, banking sectors, and education by emphasizing the importance of internal audit quality in enhancing financial reporting quality. Below are some findings from interviews conducted with respondents regarding the influence of internal audit quality on financial reporting quality:

1. The implementation of internal audit processes is carried out by the internal audit team, which not only audits financial statements but also audits compliance with the company's SOPs across divisions. During the examination of financial statements, the internal audit team requests and examines documentary evidence. Subsequently, if any audit findings are discovered, they are immediately reported to the relevant management before being followed up for further improvements. The internal auditors also

conduct surprise checks on cash at company branches, and if discrepancies are found between field results and the system, they are reported to management for the concerned branch to receive sanctions and warnings. The independent and objectivestance demonstrated by the internal audit team reflects the optimal financial reporting scrutiny, thus enhancing the quality of financial reporting.

2. Audits conducted by the internal audit team are typically completed within a month. These audits are conducted to ensure that financial reporting is carried out and managed properly. During the examination process, the findings must be reported periodically. Upon completion, the internal audit team creates an evaluation report containing audit findings and solutions provided by auditor. The evaluation by the audit team is not only based on documentary evidence but also surveys. This evaluation report is then provided to top management and relevant divisional departments for improvements, which are then followed-up/monitored. Besides facilitating changes, notifications are also made to the relevant divisions to prevent the recurrence of similar errors. Sometimes, division members are unaware that their actions constitute errors and have bypassed SOPs. In such cases, the internal auditors play a role in reminding them based on their audit findings. The results of internal audits are crucial for maintaining the quality of financial reporting because the evaluation based on findings leads to continuous improvement.
3. Based on interviews conducted, it is explained that if transactions occur, evidence of the transactions will be collected and then signed by the branch manager. If the transaction value is significant, it will be signed by the branch manager, regional coordinator, or even the board of directors. For example, if a substantial amount is required for repairs, the board of directors must also be informed about the condition before and after the repairs. Subsequently, the accounting department will make journal entries. Some companies have also implemented integrated systems. Based on previous financial reports, budgeting for future periods will be planned. For example, each branch submitting reimbursement claims for expenses has its own reasonable reimbursement limit. This limit is determined based on the average expenses in the previous financial reports. Therefore, if the reimbursement requested exceeds the reasonable limit, it must undergo re-approval. Reimbursement evidence will be re-examined by the accounting department, both in terms of amount and date. If any irregularities are found, they will be reported to the accounting department, and these irregularities still occur occasionally, prompting the accounting department to be more thorough in checking transaction evidence. Another example is the annual evaluation, which discusses the budget for the next period proposed by each department. This budget will be compared with the budget and realization of the previous period. If a significant budget is proposed, clear reasons and justifications must be provided. The information presented during financial reporting is comprehensive and predictive, making it relevant. If financial reporting information is deemed relevant, then the quality of financial reporting is also considered good.
4. In financial reporting, every transaction and journal entries must be approved and signed by the branch manager, regional coordinator, or even the board of directors depending on the transaction amount. For example, if a branch requests reimbursement for travel expenses (with a non-material amount), the

transaction evidence and journal enties must be approved by the branch manager before being recorded and the reimbursement can be issued. Another example is that every budget utilization proposal must be supported by supporting transaction evidence. Several examiners will review transaction evidence to prevent errors. Therefore, it can be concluded that the information presented is free from misleading meanings and material errors, presents every fact honestly, and can be verified. In other words, the information is reliable, reflecting high-quality financial reporting.

5. Financial reporting can be compared across each period, as evidenced by decisionmaking for the next period based on the previous financial reporting. For example, budget proposals for the next year will reflect the budget realization of the previous year. Financial reporting for companies overall generally does not differ significantly between similar companies, although some differences may be observed in their subaccounts. For instance, banking companies must comply with OJK policies and regulations. For example, if there is a customer default, it will be written off or removed from the books, as mandated by OJK policies, which all banks in Indonesia must follow. Comparable financial reporting is a hallmark of quality financial reporting.
6. The information presented during financial reporting is certainly understandable to its users. During the interviews, it was explained that when the accounting department journals a transaction, they must know the reasons behind it, as failure to do so could result in fictitious journal entries, which may raise questions if discovered. Therefore, it can be ensured that all information presented in financial reporting is understood by its users, thus depicting high-quality financial reporting.
7. In the interview sessions, the researcher found that financial reporting does not have a definite deadline; typically, it is completed a few days or a maximum of 3 days before the tax reporting deadline set by the government. This is done to avoid potential errors in the system. From the banking perspective, Bank Indonesia or OJK generally request monthly reports, requiring banking companies to submit their monthly reports. This is done so that Bank Indonesia or OJK can simultaneously assess and monitor whether the banking finances are stable or not. The reporting deadline is on the 10th of each month, so companies will report on the 7th or 8th of each month to avoid potential errors in the system.

5. CONCLUSION

Conclusion

Based on the phenomenon, problem formulation, hypotheses, and research findings, the conclusion of the study is as follows: the quality of internal audit has a positive influence on the quality of financial reporting. This means that the higher the quality of internal audit, the higher the quality of financial reporting. Companies in the banking, education, and manufacturing sectors in Bandung have optimal internal audit quality, supported by the dimensions of internal audit processes and results. Therefore, companies in these sectors need to maintain their internal audit quality to ensure the quality of their financial reporting remains good and preserved.

Recommendations

a. Based on the research findings, discussions, and conclusions of this study, the following recommendations are suggested: the quality of internal audit affects the quality of financial reporting, so to improve the quality of financial reporting, several considerations need to be taken into account regarding internal audit quality, namely: Comprehensive audit planning: The audit plan should be comprehensive, including a deep understanding of objectives, in-depth data analysis, and significant value addition.
b. Internal audit implementation for guidance: Internal audit should not only be conducted to identify errors in company divisions but also to guide, like a consultant, to ensure proper implementation of company activities and minimize errors.
c. Supervision on the implementation of audit findings' improvements: Errors found during internal audit processes should be proposed for improvement. It is important for internal auditors to supervise the implementation of these improvements to ensure they are carried out thoroughly and to prevent future errors.

The research conducted did not cover all factors and companies. This study only examined and involved the quality of internal audit as one of the factors that can affect the quality of financial reporting. Additionally, this research only focused on companies in the banking, education, and manufacturing sectors. Therefore, several considerations for future research are suggested:

a. Seek further information on the quality of financial reporting by involving various other factors or variables that influence it.
b. Research on a broader and more diverse sample of companies or units.

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