

# Factors Affecting the Implementation of the Internal Control System: Control Environment, Risk Assessment and Control Activities

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## ABSTRACT

*Weaknesses in the internal control system need serious attention because their implementation is not optimal, especially in government agencies that often face internal control problems. This study focuses on finding evidence from the literature related to the factors that influence internal control system weaknesses through the components of the Control Environment, Risk Assessment, and Control Activities. This study uses a qualitative approach and library research method, by examining the relationship of theories and elements collected from books, journals, and online sources such as Mendeley, Google Scholar, and various other online media. The results showed that the positive effect of the control environment on auditor accountability in the implementation of the internal control system, risk assessment has a positive effect on auditor accountability but is not significant on financial statement accountability, effective control activities, such as separation of duties and adequate documentation, are important to improve accountability and integrity in the management of the organization.*

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## 1. Introduction

Effective and transparent governance encompasses all aspects of overseeing and regulating governmental authority via both formal and informal institutions. Presidential Regulation No. 70/2012 seeks to elucidate procurement procedures in a straightforward, transparent, and thorough manner, adhering to the principles of good governance. This is substantiated by Government Regulation of the Republic of Indonesia Number 60 of 2008 about the government internal control system (SPIP). Enhancing the quality of public services necessitates the adoption of good governance, wherein effective, efficient, transparent, and responsible financial management is paramount (Omposunggu et al., 2019).

Reported false earnings and remodeled the balance sheet to make it look better. In Indonesia, various companies were also involved in similar cases. For example, in 2006, PT KAI manipulated financial statement data. In 2001, PT Kimia Farma inflated profits. PT Garuda Indonesia in 2019 recorded unreal profits. Jiwasraya was also involved in manipulating financial statements. In 2004, PT Indofarma violated capital market rules, and PT Hanson International in 2016 recognized full revenue which led to overstated financial statements. Prevention and detection of fraud is the primary responsibility of the management and management of the company (stated by CNBC Indonesia, June 5, 2022) (Kuntadi et al., 2023). Management should focus on fraud prevention efforts to reduce the risk, with supervisory support from those responsible for governance. A strong commitment is needed

to create a culture of honesty and ethical behavior under the active supervision of those in charge of corporate management (Ulum & Suryatimur, 2022).

One of the organization's efforts to prevent fraud is through the creation of a structured and clear internal control system. Based on Lusiana & Arfamaini (2022) The Internal Control System consists of organizational arrangements, steps, and means that are coordinated with each other to protect the continuity of the organization. Retrieved from Maria et al. (2017) The main objectives of internal control are to help the company achieve its objectives, reduce the risk of unexpected events, improve operational efficiency, protect assets from loss, ensure the reliability of financial statement data, and ensure compliance with applicable laws and regulations. Retrieved from Aditoni (2020) The Internal Control System ensures the company's operations run effectively and efficiently, and guarantees compliance with internal rules and relevant external regulations. This creates accountability within the company. With SPI in place, all organizational activities will follow established standards and reduce the risk of errors.

The control environment is a working atmosphere that encourages each individual in the organization to carry out control duties and responsibilities in their field. Risk management is an important step in designing and implementing internal controls to reduce the likelihood of errors and fraud. Control activities include policies and procedures designed by the organization to manage risks and ensure the achievement of organizational objectives (Kakunsi et al., 2019). Factors in internal control include the internal control environment, management risk assessment, and effective control of activities. These factors affect the quality of governance which impacts the level of accountability (Kurniawan, 2022). In accordance with agency theory which explains the relationship between agents and principals arises due to conflicts of interest between the trust holder, namely the government and the trust giver, namely the community (Jesen dan Meckling 1976).

In line with Darmawan & Darwanis (2018) companies need to separate the duties and responsibilities of employees so that internal control can run more effectively. Widnyani et al., (2017) explains that multiple positions in the company can make internal control less effective. Rumamby et al. (2021) They also believe that the company's internal controls have not functioned properly and efficiently because the system does not follow the COSO-based control components. Conversely, according to Fajarsari & Dini (2022), even though the company's internal control is in accordance with COSO standards, the possibility of fraud or irregularities still exists. This is evident from the fact that there are still cases of fraud in the object of research, even though the control system complies with the COSO components.

Examination of weaknesses in government internal control is very important because the implementation of this system has not been fully implemented seriously, especially in governments that have many findings of weaknesses. This must be corrected immediately to avoid further weaknesses. In addition, each local government has unique characteristics that can affect the successful implementation of the internal control system.

This study aims to find literature evidence about the factors that influence the weakness of the internal control system, which is different from previous studies due to the use of proxies or variable measurements that still produce inconsistent results. Given the inconsistent phenomena and results of previous studies in the theory used by researchers, variable measurements, research objects, and varying research times, researchers want to conduct a more in-depth study to determine the factors that affect the weakness of the internal control system in the government.

## **2. Literature Review**

### **Agency Theory**

Agency Theory in Maria et al. (2017) is a concept in economics and management that explains the relationship between principals (owners or shareholders) and agents (management or company executives). The theory highlights the potential conflicts of interest that may arise when agents, who are authorized to make decisions on behalf of the principal, act in their own self-interest instead of in the principal's interest. In a corporate context, managers may have incentives to pursue goals that enhance their own well-being, such as bonuses or performance-based compensation, which are not always aligned with the goals of shareholders who desire share value maximization. To address this

issue, various monitoring and incentive mechanisms are put in place, such as the granting of stock or stock options to management, transparent financial reporting, independent audits, and effective boards of directors. Agency Theory also examines agency costs, which include the costs of monitoring and incentives needed to ensure agents act in accordance with the principal's interests, as well as losses incurred due to opportunistic actions of agents. As such, Agency Theory provides a framework for understanding and managing the complex dynamics between parties involved in organizational structures and corporate governance (AgustiningTyas et al., 2020).

### **Internal Control System**

The internal control system in Aditoni (2020) is a series of policies, procedures, and actions designed to provide reasonable assurance about the achievement of organizational objectives in terms of reliability of financial reporting, compliance with laws and regulations, and effectiveness and efficiency of operations. The system includes five main components: control environment, risk assessment, control activities, information and communication, and monitoring. The control environment sets the tone for the organization and influences employees' control awareness. Risk assessment involves identifying and analyzing risks that could impede the achievement of organizational objectives. Control activities include policies and procedures that help ensure that actions necessary to address risks are taken, such as authorization, verification, reconciliation, and segregation of duties. Information and communication involves the creation and dissemination of relevant and timely information to enable people to carry out their responsibilities. Monitoring is the process of assessing the quality of performance of the internal control system over time through continuous surveillance activities and separate evaluations. With a strong internal control system in place, organizations can reduce the risk of fraud, errors, and non-compliance, as well as improve operational efficiency and the reliability of financial statements (Wahyu et al., 2019).

### **Internal Control System Weaknesses**

Although internal control systems are designed to strengthen an organization's security and efficiency, there are several weaknesses that can limit their effectiveness. First, these systems rely heavily on people, which means that human error or negligence can weaken the controls. Second, although internal control systems are designed to detect and prevent fraud, malicious individuals or groups can still find ways to circumvent the system through collusion or falsification of documents (Anindyajati & Dharma, 2019). Third, if there is inadequate segregation of duties, a person could have too much power or responsibility, increasing the risk of abuse of authority. Fourth, budget and resource constraints can lead to inadequate implementation of controls or weak oversight. Fifth, changes in the business environment, such as new regulations or technological developments, can make existing control systems obsolete if they are not regularly updated. Finally, in large organizations that have complex structures, ineffective communication can hinder the dissemination of important information regarding internal control policies and procedures. To address these weaknesses, organizations should regularly review and update their internal control systems, ensure adequate training for employees, and implement effective internal audits (Istiningrum & Nugroho, 2019).

### **Control Environment**

The control environment in Helmi (2020) is a fundamental element in the internal control system that shapes the culture and atmosphere of the organization, and affects the control awareness of all its members. This environment includes the attitudes, awareness and actions of management and the board of directors regarding the importance of internal control and good corporate governance. Key components of the control environment include integrity and ethical values, which emphasize honesty and high moral standards, and the competence of management and employees who are well selected and developed to ensure control effectiveness. The active role of the board of directors and audit committee in overseeing and directing management is critical, as is a clear and well-defined organizational structure that facilitates proper communication and assignment of responsibilities. Appropriate division of authority and responsibility, well-documented policies and procedures, and ongoing monitoring and assessment of performance are also integral parts of the control environment. By creating a culture that recognizes and values the importance of internal control, a

strong control environment assists the organization in achieving its strategic objectives and minimizing operational, financial, and compliance risks (Faradila & Aprilia, 2017).

### **Risk Assessment**

Risk assessment in Kurniawan (2022) is a systematic process for identifying, analyzing, and managing risks that can affect the achievement of organizational goals. The first stage in risk assessment is risk identification, where the organization identifies all potential threats or events that could cause losses or obstacles to its operational or strategic objectives. This could include financial, operational, strategic, compliance, and reputational risks. Once the risks are identified, the next stage is risk analysis. Here, the organization evaluates the likelihood of each risk occurring and its potential impact. This analysis often involves a quantitative or qualitative assessment, or a combination of both, to determine the severity of the risk.

The third stage is risk evaluation, where the organization compares the results of the risk analysis with predefined criteria to determine the priority of risk handling. Risks with high impact and high likelihood generally receive higher priority for mitigation. The fourth stage is risk handling, where the organization decides on the actions it will take to manage the risk. These actions could be risk avoidance, risk impact reduction, risk transfer (e.g. through insurance), or risk acceptance (if the risk is considered small and acceptable) (Agustina, 2016).

The final stage is risk monitoring and review. The risks and mitigation measures that have been implemented should be monitored continuously to ensure their effectiveness and adjusted if changes occur in the business environment or if new risks arise. Effective risk assessment helps organizations not only in minimizing losses but also in making better and proactive decisions, ensuring business continuity, and increasing opportunities to achieve strategic goals (Palalangan, 2020).

### **Control Activities**

Control Activities in Lusiana & Arfamaini (2022) are policies and procedures established by management to ensure that the necessary actions to address risks are taken and organizational objectives are achieved. These activities are an important component of the internal control system and serve to detect, prevent, and correct errors or irregularities that may occur in business processes. Control activities include various types of actions, such as authorization, verification, reconciliation, performance assessment, and division of duties. Authorization involves approval from an authorized party before an action is taken, ensuring that all transactions and activities are in accordance with organizational policies. Verification is the process of checking the correctness of information or documents to ensure their accuracy. Reconciliation is the matching of data from two different sources to ensure consistency and accuracy. Performance appraisal is an evaluation of the effectiveness of operations and controls, while segregation of duties aims to separate responsibilities among various individuals to reduce the risk of fraud or error.

Control activities may also include physical controls over assets, such as securing assets through restricted access, as well as controls over information technology that ensure data integrity and security. Ongoing oversight and periodic review of control activities ensure that controls remain effective and relevant in the face of changes in the business environment or new emerging risks (Palalangan, 2020).

## **3. Research Methods**

This article was prepared using qualitative methods and literature review. The research explores the relationship or impact between existing theories and elements found from printed books, journals, and online sources such as Mendeley, Google Scholar, and other online media. Hadi & Afandi (2021), stated that consistent application of literacy methodological assumptions is required in research, especially exploratory ones in qualitative studies. The research method involved a systematic review of the literature, with a time limit of 10 years, from 2015 to 2024 (Waruwu, 2023).

#### 4. Results and Discussions

**Table 1.** Relevant Previous Research

No	Author (year)	Previous Research Results	Similarities to this article	Differences with this article
1	(Anindyajati & Dharma, 2019)	respondents want the Government Internal Control System (SPIP) within the DKI Inspectorate to be fully implemented in accordance with BPKP Head Regulation No. 10 of 2013, without any adjustments. However, this level of agreement is slightly less emphatic. The main driving factors in the implementation of SPIP based on institutional theory are coercive and normative isomorphism. This study discusses the factors that influence SPIP implementation without calculating new variables such as environment, assessment, and activity.	Discusses the factors that influence the Implementation of the Internal Control System	Absence of new variables such as environment, assessment, and activities
2	(Maria et al., 2017)	The study shows that the control environment, risk management, activity control, information communication, and supervision affect auditor accountability at the Jombang Regency Inspectorate. This study also discusses the various factors that play a role in the implementation of the Internal Control System.	Discusses the factors that influence the Implementation of the Internal Control System	Differences in methods used
3	(Hawari & Sari, 2023)	From the results of testing and analysis conducted, the following conclusions can be drawn: the quality of human resources does not have a significant effect on the weakness of the internal control system. Complexity also has no significant impact on internal control system weaknesses. In addition, size also does not significantly affect the weakness of the internal control system.	Discusses the factors that influence the Implementation of the Internal Control System	Differences in methods and variables

4	(Kurniawan, 2022)	Based on data analysis and previous discussions, the conclusion of this study is that the Control Environment, Risk Assessment, Information and Communication, and Monitoring Activities have no effect on Financial Statement Accountability. However, Control Activities have a positive impact on Financial Statement Accountability.	Discusses the weaknesses of the Internal Control System	Differences in methods and variables
5	(Wijayanti et al., 2022)	This study found that rewards have a positive impact on work atmosphere and employee adherence to internal control. In contrast, job stress does not affect work atmosphere or adherence to internal control. In addition, work atmosphere did not act as a mediating variable in this study.	Discusses the factors that influence the Implementation of the Internal Control System	Differences in methods and variables
6	(Omposunggu et al., 2019)	The results of the evaluation conducted by the Financial and Development Supervisory Agency until March 2018 show that the maturity level of the Government Internal Control System has not yet reached the target. The majority of government agencies are still below level 3, far from the expected level 5.	Discusses the weaknesses of the Internal Control System	Differences in methods and variables

### **The Relationship between the Control Environment and Internal Control System Weaknesses**

Research by Maria et al. (2017) from the results of hypothesis testing, it was found that the control environment has a positive and significant effect on accountability of 9.5%. Meanwhile, 90.5% of accountability is influenced by other factors such as management risk assessment, activity control, information and communication, and supervision. This shows that the control environment does have a positive and significant effect on accountability, so the first hypothesis which states so can be accepted.

Findings by Anindyajati & Dharma (2019) Good variations that are not detected by Turnitin can be achieved by using their own language, but still carry the same meaning, namely that the stronger the control environment owned by auditors at the Inspectorate of Jombang Regency, will lead to increased accountability. This confirms that control environment elements such as integrity and ethical values, commitment to competence, participation from the board of directors and audit committee, management philosophy and operating style, organizational structure, and human



resource policies and practices are determining factors in achieving accountability at the Inspectorate of Jombang Regency. According to the agency theory by Jesen and Meckling (1976), the government acts as an agent with the obligation to present, report, and disclose all their activities, while the public as the principal has the right and authority to hold the government accountable.

A well-implemented control environment will result in positive and conducive behavior in the workplace. This is because the control environment includes the application of integrity and ethical values that must be fostered. The success of the internal control environment depends largely on the individuals who design it. Managers are therefore responsible for upholding ethical values and integrity, which form the main foundation of controls to prevent and reduce acts of deviance. Thus, this will support the effectiveness of cash management (Kakunsi et al., 2019).

Research by Kurniawan (2022) based on data analysis and discussions that have been carried out, this study concludes that the Control Environment, Risk Assessment, Information and Communication, and Monitoring Activities have no effect on Financial Statement Accountability. However, Control Activities have a positive impact on Financial Statement Accountability.

The results of multiple linear regression tests in table 1 in research by Istiningrum & Nugroho (2019) the control environment variable shows a significance value of 0.890, which is greater than 0.05, and a statistical t value of -0.139. This means that the first hypothesis, namely that the Control Environment has a positive influence on Financial Statement Accountability, is rejected. In conclusion, the control environment does not affect the responsibility of financial statements in an organization. This is due to the fact that the control environment does not provide adequate assurance of the financial statement management process at the university, which is not in line with existing policies, thus not meeting the accountability criteria. In addition, there is no governance or mechanism that regulates competency standards and requirements for managing organizational resources. The university also does not have a written policy regarding the separation of duties to avoid conflicts of interest.

### **Relationship between Risk Assessment and Internal Control System Weaknesses**

Based on the results of hypothesis testing in research Ilmi et al. (2023) this study found that management risk assessment has a positive and significant impact on accountability of 12.4%. Meanwhile, 87.6% of accountability is influenced by other factors such as the control environment, control activities, information and communication, and supervision. In other words, the results show that management risk assessment plays a role in improving accountability. This finding also supports the second hypothesis which states that the control environment affects accountability.

Findings by Darmawan & Darwanis (2018) management risk assessment conducted by auditors at the Inspectorate of Jombang Regency has the potential to increase accountability. This is because the risk assessment process, which involves identifying, evaluating, and implementing the necessary actions to manage risks, is an important factor in determining the level of accountability in the institution. Jesen and Meckling (1976) in agency theory state that the government acts as an agent who must report and disclose all their activities and activities, while the public has the right as a principal to demand accountability from the government (Maria et al., 2017).

Research by Kurniawan (2022) assessment of the Risk Assessment Variable shows a significance value of 0.319, which is higher than 0.05, and a statistical t value of 1.014. This means that the second hypothesis, namely that Risk Assessment has a positive influence on Financial Statement Accountability, is rejected. The possible reason is that parties with interests or structural officials in the University Environment still do not understand the relationship between risk management policies and the success of organizational internal control. This condition can be seen from the lack of awareness of the functions and benefits of the risk anticipation policies that have been established by the organization, such as rotation, promotion, awarding, and implementing technology. Evidence

of this can be seen from the indifferent attitude in following up on the policy, because it is considered to have no direct relationship with them.

### **The Relationship between Control Activities and Internal Control System Weaknesses**

Based on the results of hypothesis testing by Rusli (2018) from the results of the study, it was found that control over activities had a positive and significant effect on accountability of 16.3%, while 83.7% was influenced by other factors such as the control environment, management risk assessment, information and communication, and supervision. This confirms that activity control affects accountability positively and significantly. Thus, the third hypothesis which states that activity control affects accountability is proven valid.

Findings by Aditoni (2020) auditors who are active in the Inspectorate of Jombang Regency need to have good control to increase accountability. This conclusion confirms that effective activity control is an important factor in accountability. This control factor includes a clear separation of duties, proper transaction authorization, adequate documentation, physical control of assets and records, and independent checks on the work performed. Agency theory by Jensen and Meckling (1976) explains that the government functions as an agent who is obliged to report and disclose all activities to the public who act as principals and have the right to hold them accountable (Maria et al., 2017).

Research by Kurniawan (2022) The Control Activity variable has a significance value of 0.003, which is smaller than 0.05, and a statistical t value of 3.233. This shows that the third hypothesis, namely the positive effect of Control Activities on Financial Statement Accountability, is accepted. Possibly, this occurs because structural officials or related parties within the University have believed that the control activities currently implemented are effective as a means of internal control of the organization. In addition, it appears that there is a division of tasks in the financial function and related rules that have been determined and obeyed by related parties.

## **5. Conclusion**

Previous research shows different findings about the relationship between the control environment and control system weaknesses. The author found that the control environment has a positive and significant effect on auditor accountability with factors such as integrity, ethics, and human resource policies being important. In contrast, another study found that the control environment had no significant effect on the accountability of university financial statements due to the lack of adequate governance and written policies related to resource management. This difference suggests that the effectiveness of the control environment depends on the organizational context and policy implementation. Research shows differences in the relationship between risk assessment and control system weaknesses. Previous studies found that risk assessment has a positive and significant effect on auditor accountability, while other studies showed that risk assessment has no significant effect on financial statement accountability. These differences highlight the importance of understanding and implementing risk policies that are appropriate to the context and awareness of the organization. The results showed that control activities contributed positively and significantly to the control system, confirming the importance of effective controls, including segregation of duties, proper authorization, and maintenance of adequate documentation, in improving accountability. This conclusion underscores the crucial role of control activities in ensuring integrity and accountability in the management of organizations.

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