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The Effect Of Government Internal Supervisory Apparatus Capability (APIP), Maturity Of Internal Control System (SPI) On Audit Opinion With Accountability As A Moderating Variable (Empirical Study On The Inspectorate Of Ambon City Government And Inspectorate Of West Seram Regency Government)

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Abstract

This study aims to empirically test the influence of the variables of the capability of the government's internal supervisory apparatus and the maturity of the internal control system and the moderating influence of accountability on the relationship between the capability of APIP and Maturity of SPI on Audit Opinion. This study is an empirical study, with the sampling technique used is Saturated Sampling, namely, each population is used as a sample. Data obtained through the distribution of questionnaires to selected respondents. The analysis used is multiple regression and hypothesis testing using t-statistics to test the partial regression coefficient with a confidence level of 5%. The results of the study indicate that the capability of the government's internal supervisory apparatus and the maturity of the internal control system have a significant positive effect on audit opinion. Accountability has a significant positive effect in moderating the relationship between the capability of the government's internal supervisory apparatus and the maturity of the internal control system with the audit opinion of the Ambon City Government Inspectorate and the West Seram Regency Government Inspectorate.

Keywords: APIP Capability, SPI Maturity, Accountability and Audit Opinion

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INTRODUCTION

Audit Opinion is an important part of the information submitted by the auditor when auditing a company's financial statements that emphasizes the conformity between the financial statements and generally accepted accounting standards (Solikhah, 2016).

How many factors influence the Audit Opinion issued by the BPK, one of which is the Capability of the Government Internal Supervisory Apparatus (APIP) is the ability to carry out supervisory tasks consisting of three interrelated elements, namely the capacity, authority, and competence of APIP HR that APIP must have in order to realize the role of APIP effectively.

Another factor is Maturity, which means fully or optimally developed. According to the IIA (2013), the maturity model describes the stages of the process that are believed to lead to better output and outcomes. Low maturity reflects a lower possibility of achieving goals, while a higher level of maturity reflects a higher possibility of success.

The Inspectorate as an internal monitoring unit in the city and district government environment has a strategic role in ensuring that the use of public resources runs efficiently, transparently, and accountably. In the Ambon City government and West Seram Regency, the role of the Inspectorate, especially internal auditors, is crucial to detect irregularities, provide recommendations for improvement, and improve the quality of government performance. One of the phenomena that is of concern is that the LKPD of Ambon City and SBB received a Disclaimer opinion for 3 consecutive years.

In the news published by **beritaterkini.com**, the Inspectorate of the Ambon City Government, namely the Audit Board of Indonesia (BPK), cannot provide an assessment opinion or disclaimer on the financial report of the Ambon City regional government for the 2021-2023 budget year. This is because there are still problems with compliance with Government Accounting Standards (SAP), adequacy of disclosure, there is non-compliance with laws and regulations that have material value or have a direct impact on the financial report, and the internal control system is not yet effective.

In addition, the case that occurred at the Ambon City Inspectorate in the news reported by the media **beritaterkoni.com**, namely the Regional Government Financial Report (LKPD) of West Seram Regency (SBB) in 2021-2022, the BPK gave an opinion not stating an opinion due to several problems, but in 2023 the BPK gave an opinion on the West Seram LKPD, namely Fair with Exceptions. In 2023, the West Seram Regency Government has made several improvement efforts. However, the BPK still found problems with weaknesses in internal control and non-compliance with the provisions of laws and regulations in the audit of the West Seram Regional Government Financial

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Report with the main problems including: accountability for spending on goods and services in three OPDs does not comply with the provisions, Fixed Asset Administration is not orderly, including costs incurred after the acquisition of fixed assets (renovation costs, rehabilitation costs), still recorded as separate fixed assets and have not been attributed to their parent fixed assets.

Based on the background and phenomena of the problems above, the researcher is interested in conducting research on the influence of competence and work experience on auditor performance at the Maluku Province and Ambon City Inspectorates.

THEORETICAL BASIS

Stewardship Theory

This stewardship theory is a theory introduced by **Donaldson and Davis**. In this stewardship theory, it represents a condition where managers (stewards) are more driven by the main goal in the form of organizational interests (principals) and not personal or individual interests

Audit Opinion

Audit opinion is the conclusion/output/result of a series of audit procedure activities that have been carried out during the audit process. The audit report serves to communicate the auditor's findings to users of financial statements **(A. Arens et al., 2014).**

Capabilities of the Government Internal Supervisory Apparatus

Based on the Regulation of the Minister of **PAN-RB Number 220 of 2008**, the Government Internal Supervisory Apparatus (APIP) is a government institution established with the function of carrying out internal supervisory duties. APIP in the regional government environment is the Regional Inspectorate**.**

Maturity of Government Internal Control System

Definition of Maturity of Government Internal Control System According to the **Institute of Internal Auditors (2013)** maturity is a systematic measure that can describe and explain the components of a process that is certain to move towards a better direction in terms of output and results.

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Accountability

Omoregie Charles Osifo 2014, Accountability is a fundamental relationship between showing obligations and the existence of responsibility to achieve results that previously had opportunities and expectations. Each of the accountability for the entire activity - including the decision not to accept activities in the work environment

RESEARCH METHODS

This research was conducted at the Inspectorate of Ambon City and the Inspectorate of West Seram Regency. The population used was all APIP TEAM and Employees in the Inspectorate of Maluku Province and the Inspectorate of Ambon City with a total of 64 people. Sampling used the census method, where the entire population was sampled so that the number of samples in this study was 64 people. The data collection technique used a questionnaire distributed to all respondents who were sampled. The data analysis technique in this study used multiple linear regression with the help of the Statistical Product and Service Solution (SPSS) version 25 software program.

RESULTS AND DISCUSSION

Validity Test

Validity Test is conducted to test and assess the extent to which a measuring instrument is believed to be used as a tool to measure question items or questionnaire statements in a study. Requirements for determining r table by looking at the r table distribution table based on DF of n-2 = 64 - 2 = 62 with a significance of 0.05, then the r table value is 0.2423 The requirement for a questionnaire item to be declared valid or not is if r count> r table then the item is declared valid. Conversely, if r count <r table then the item is declared invalid.

Table 1. Validity Test Results

Variable	Item	R Count	Table r	Description
APIP Capability (X1)	X1.1	.705**	0,2423	Valid
	X1.2	.680**		Valid
	X1.3	.613**		Valid
	X1.4	.504*		Valid
SPI Maturity (X2)	X2.1	.549**		Valid

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	X2.2	.651*	0,2423	Valid
	X2.3	.554*		Valid
	X2.4	.713**		Valid
	X2.5	.651**		Valid
Accountability (Z)	Z.1	.522**	0,2423	Valid
	Z.2	.727**		Valid
	Z.3	.843**		Valid
	Z.4	.858*		Valid
Audit Opinion (Y)	Y1	.687**	0,2423	Valid
	Y2	.736**		Valid
	Y3	.812**		Valid
	Y4	.657**		Valid

Source: Primary data processed 2025

Based on the table above, it can be concluded that all instrument items in variables X1 (APIP Capability), X2 (Internal Control System Maturity), Z (Accountability) and Y (Audit Opinion) are said to be valid because the calculated r value is greater than the table r value, which is greater than 0.2423. So it can be used as a research instrument.

Reliability Test

A variable is said to be reliable if it gives a value of Crombach's Alpha > 0.60 The following are the results of the variable reliability test used in this study:

Table 2. Reliability Test Results

Variabel	Crombach's Alpha SPSS Results	Information
APIP Capability (X1)	0.738 ≥ 0.7	Reliabel
Work Experience (x2)	0.750 ≥ 0.7	Reliabel
Accountability (Z)	0.808 ≥ 0.7	Reliabel
Performance of Auditor (Y)	0.787 ≥ 0.7	Reliabel

Source: Primary data processed 2025

In the table above, it is known that the Cronbach's Alpha value of the Competence (X1), Work Experience (X2) and Auditor Inspectorate Performance variables are all

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greater than 0.60. Thus, it can be concluded that all of these variable instruments are stated to be reliable.

Multiple Linear Regression Analysis

Table 3. Multiple Linear Regression Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11,417	3,183		3,587	,001
	X1	,326	,152	,256	2,139	,036
	X2	,301	,121	,298	2,485	,016
a. Dependent Variable: Y						

Source: Primary data processed 2025

Based on the table above, the multiple linear regression equation is obtained as follows:

Y= 25.584 + 0.878 X1 – 0.499 X2 + e

1. Judging from the results of the multiple linear regression test for the variable of the Capability of Government Internal Supervisory Apparatus on Audit Opinion with a significant value of 0.036, it shows a significant value smaller than the specified level of significance, namely 0.05 (0.036> 0.05). These results prove that APIP Capability has a significant effect on Audit Opinion. This means that if the government internal supervisory apparatus, especially those working as auditors at the Inspectorate, has sufficient technical ability to understand audit standards and audit techniques and has independence and has sufficient experience in conducting audits, it will have an impact on the quality of audit opinions and can be relied on.
2. Judging from the results of the multiple linear regression test for the variable of Internal Control System Maturity on Audit Opinion with a significant value of 0.016, it shows that the significant value is smaller than the specified level of significance, which is 0.05 (0.016 <0.05). These results prove that the maturity of the internal control system has a significant effect on Audit Opinion. This means that if the Maturity of the Government's Internal Control System, especially those working in the Inspectorate, has strong and committed leadership and also has good human resources and

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continues to carry out effective supervision and evaluation, it will have a significant impact on increasing the quality of audit opinions.

Partial Test (t Test)

The significance test of individual parameters (t-test) aims to test the influence of each independent variable significantly on the dependent variable tested at a significance level of 0.05. If the probability value t <0.05 then Ha is accepted and Ho is rejected, while if the probability value t > 0.05 then Ho is accepted and Ha is rejected. The results of the t-statistic test can be seen in the following table:

Table 4. t Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11,417	3,183		3,587	,001
	X1	,326	,152	,256	2,139	,036
	X2	,301	,121	,298	2,485	,016
a. Dependent Variable: Y						

Source: Primary data processed 2025

The partial influence of Audit Opinion (Y) can be seen through the t-test table including APIP Capability (X1), Internal Control System Maturity (X2) and Accountability (Z).

a. First Hypothesis Testing (H1).

   The table shows that APIP Capability has a significance level of 0.036 > 0.05. This means that Ho is rejected and H1 is accepted, so that the APIP Capability variable has a significant positive effect on Audit Opinion.

b. Second Hypothesis Testing (H2)

   The table shows that the Internal Control System Maturity variable has a significance level of 0.016 < 0.05. This means that Ho is rejected and H2 is accepted, so that the Internal Control System Maturity variable has a significant positive effect on Audit Opinion.

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Coefficient Determination Test

Table 6. Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.579[a]	.335	.278	.789
a. Predictors: (Constant), X1, X2				

Source: Primary data processed 2025

From the table above, it is known that the magnitude of the multiple determination coefficient is 0.278 or 27.8%. This shows that the independent variables, namely APIP Capability and SPI Maturity, can explain 27.8% of the Audit Opinion variable. While the remaining 72.2% is explained by other variables or factors not tested in this study.

Moderate Regression Analysis (MRA) Testing

Table 7. Moderate Regression Analysis Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17,921	1,693		10,587	,000
	X1Z	,021	,009	,356	2,466	,016
	X2Z	,004	,005	,314	2,791	,032
a. Dependent Variable: Y						

Source: Primary data processed 2025

a. The results of the Interaction variable test (X1*Z) show a positive relationship with a coefficient value of 0.021 and a probability value of 0.016 and if measured with a significant degree used of 0.05, it is concluded that Accountability has a significant positive effect in moderating the relationship between APIP Capability and Audit Opinion so that the hypothesis proposed in this study is accepted.

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DISCUSSION

The Influence of the Capabilities of the Government Internal Supervisory Apparatus on Audit Opinions

The results of hypothesis testing through the t-statistic test show that the Internal Supervisory Apparatus Capability variable is positively related to the Audit Opinion with a coefficient value of 0.326 and a probability value of 0.036 and if measured with a significant degree used is 0.05, it is concluded that there is a significant positive influence of APIP Capability on Audit Opinions, so that the hypothesis proposed in this study is accepted. The results show a significant positive relationship, the relationship between the two variables is in the same direction.

This study is in line with research conducted by **Ageng and Fadlil Usman (2023)** where the results state that APIP Capability has an effect on Audit Opinions. This means that the higher the level of APIP capability, the better the quality of the audit opinion received**.**

The Effect of Internal Control System Maturity on Audit Opinion

The results of hypothesis testing through the t-statistic test show that the Internal Control System Maturity variable is positively related to the Audit Opinion with a coefficient value of 0.301 and a probability value of 0.016 and if measured with a significant degree used is 0.05, it is concluded that there is a significant positive effect of Internal Control System Maturity on Audit Opinion, so that the hypothesis proposed in this study is accepted. The results show a significant positive relationship, the relationship between the two variables is in the same direction.

The results of this study support previous research conducted by **Ageng and Fadlil Usman (2023)** where the results stated that SPI Maturity has an effect on Audit Opinion. Another study conducted by **Reycardo Leonard Rondonuwu (2020)** also showed the same results, namely that SPI Maturity has a positive effect on the quality of local government financial reports. This means that the higher the level of maturity achieved, the higher the quality of the audit opinion received.

Accountability Moderates the Effect of Government Internal Supervisory Apparatus Capabilities on Opinions

The results of the hypothesis test show that the Interaction variable (X1*Z) shows a positive relationship with a coefficient value of 0.021 and a probability value of 0.016 and if measured with a significant degree used is 0.05, it is concluded that Accountability

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has a significant positive effect in moderating the relationship between APIP Capability and Audit Opinion so that the hypothesis proposed in this study is accepted. The results show a positive effect of Accountability on the relationship between Government Internal Supervisory Apparatus Capabilities and Audit Opinions. This means that Accountability is in the same direction as Government Internal Apparatus Capabilities and Audit Opinions.

These results support previous research conducted by **Ageng and Fadlil Usman (2023)** where the results stated that APIP Capability has an effect on Audit Opinions. Another study conducted by **Reycardo Leonard Rondonuwu (2020)** also showed the same results, namely that APIP Capability has a positive effect on the quality of local government financial reports.

Accountability Moderates the Effect of Internal Control System Maturity on Audit Opinion

The results of the hypothesis test show that the Interaction variable (X1*Z) shows a positive relationship with a coefficient value of 0.004 and a probability value of 0.032 and if measured with a significant degree used is 0.05, it is concluded that Accountability has a significant positive effect in moderating the relationship between Internal Control System Maturity and Audit Opinion so that the hypothesis proposed in this study is accepted. The results show a positive effect of Accountability on the relationship between Internal Control System Maturity and Audit Opinion. This means that Accountability is in the same direction as Internal Control System Maturity and Audit Opinion.

These results support previous research conducted by **Ageng and Fadlil Usman (2023)** where the results stated that SPI Maturity has an effect on Audit Opinion.

CONCLUSION

This study aims to analyze the influence of APIP Capability variables (X1) and SPI Maturity (X2) on Audit Opinion (Y) with Accountability as a moderating variable, especially the Overall APIP and Employees at the Inspectorate of Ambon City and West Seram Regency. Respondents in this study were all APIP and Employees working at the Inspectorate of Ambon City and West Seram Regency with a total of 64 people. Based on the stages of research results and analysis that have been carried out by researchers through direct distribution of questionnaires to respondents and then the data was analyzed using multiple linear regression models and Moderation Regression with the help of SPSS software version 25, it can be concluded that the APIP Capability variable

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has a significant positive effect on Audit Opinion with a significance value of 0.036 <0.05 and the SPI Maturity variable has a significant positive effect on Audit Opinion with a significance value of 0.016 <0.05. The results of the moderation regression, Accountability is able to moderate APIP Capability towards Audit Opinion and Accountability is able to moderate SPI Maturity towards Audit Opinion.

Suggestion

The research suggestions that can be used as considerations and guidelines in conducting further research include:

- Apparatus who have main duties and functions in terms of reporting, presentation and financial accountability in the Inspectorate of the Ambon City Government and the SBB Regency Government should increase their participation in various training such as; technical guidance, training, workshops, seminars and other similar activities. In addition, the educational background of the apparatus should be improved to a higher level such as a Masters (S2). This will make the apparatus in question more competent in carrying out their duties.
- The independent variables studied have an effect on the financial report quality variable based on the adjusted r square value of 27.6%. This means that there is an influence of 72.4% from other variables that are not included in the model. Therefore, further research can examine the influence of other variables that are not included in the regression model in this study.
- Further researchers are expected to be able to add data not only in terms of education level but also in more detail regarding the division of APIP and P2UPD Teams in each inspectorate in order to ensure further regarding the division of tasks from each APIP in order to influence better audit opinions in the future.

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