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The Model Of Government Management Health

Report Quality In Banten

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ABSTRACT

The motive of this observetested the have an effect on of 3impartial variables: the position of the provincial

inner auditor, organizational subculture and managementfashion of inner auditors at thebased variable,

specifically the provincial economicassertionexcellent. The kind of this studies is speculation testing. The

pattern of research are auditors on the Provincial Inspectorate which has truereviews at their economic

statements, that has unqualified reviews, and certifiedreviews. The studiesinformation is taken from the

questioner furnished to the studies population. The information series approach changed into spreading the questioner through publish and direct passed to the 146 human beings of the respondent and the respondent pattern changed into taken changed into random. The effects of this studies display that the inner auditor's position in my opinion offers nice and great have an effect on to the excellent of economic statements); organizational subculture delivers nice and great have an effect on to the excellent of economic statements), and management fashion offers nice and great have an effect on to the excellent of economic statements). On the realization concurrently the inner auditor's position, organizational subculture, and management fashion have an effect on the excellent of economic statements.

Keyword: Internal Auditors Role, Organizational Culture, Leadership Style, and Quality of Provincial Government's Financial Statement, Health report

INTRODUCTION (Limakrisna, Noor, and Ali 2016). (Noor Regional governments in the territory of the 2020a) shows that users perceive the internal Republic of Indonesia are currently facing audit department that health reports to senior increasing demands for the implementation of management as public sector accountability towards the less able to protect against fraud in financial health realization of good governance in Indonesia, reporting compared to (1) the in-house which is partly triggered by the fact that the department that health reports directly to the economic crisis is caused by poor management audit committee, and (2) the audit team and bad bureaucracy (Noor 2011b). Public outsourced internal health reporting to the sector accountability is related to transparency audit committee. practices and providing information to the The influence of the role of internal auditors on public in the context of the presentation of regional government fulfilling public rights. Whereas good governance financial health reports was also appointed as an be assessed by looking at the the main theme of the study, given the last few quality of government financial statements as measured years by referring to the Minister of Domestic

ured by the auditor's opinion. Regional financial Affairs Regulation No. 4 of 2008 concerning health reports are one form of accountability of Guidelines for Reviewing Implementation of financial managers, in Regional Government Financial Statements, the this case, the local government. Such accountability Regional Inspectorate has additional duties, must be disclosed transparently so that it truly namely reviewing the financial statements of reflects accountability, which is assessed by local governments.

BPK-RI as an external auditor. (Noor 2011a). Thus, the Regional Inspectorate is obliged to believe The number of studies that pay attention to the that the regional government's financial health issue of the presentation of government reports are by Government Accounting financial health reports is partly due to the Standards, but on the other hand, frequent occurrence of the phenomenon of there are often contradictions between the review of government financial statements that obtain results presented by the Regional Inspectorate with adverse opinion and disclaimer because the the results of audits conducted by BPK-RI preparation is not by existing standards and related to the presentation of does not meet the adequacy of disclosure financial statements.

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In carrying out its roles and functions, the 2009) on the quality of financial statements. internal auditor initially acts as a watchdog, The difference between previous research lies in these which usually produces one of the variables suggestions/recommendations that have a and the object of the study. This study limited to auditors short-term impact. Along with the demands of who work in the provincial inspectorate office. current conditions, internal auditors must also Based on the above hassle limitation, the focus their activities to provide added value, subsequent topics may be formulated as follows: namely in the form of consulting activities, and (1) Does the function of presidency inner auditors further enhance their role as catalysts impact the first-rate of authorities monetary in organizational change (agent of change) statements ?; (2) Does the way of life of the which focuses on achieving organizational organization have an effect on the first-rate of goals in the long term. presidency monetary fitness reports ?; (three) Does Organizational culture in an internal audit institutio the management fashion within side the

n is also considered to influence the quality of the inspectorate organization impact the first-rate of financial statement presentation of the authorities monetary fitness reports ?; and (four) organization concerned. Organizational Does the function of inner auditors, culture is directly proportional to good organizational way of life and corporate governance (GCG), which has not management fashion concurrently impact the first- been fully implemented bearing in mind that rate of presidency monetary statements?. there is still the management of an By the formula of the trouble and the scope of the organization that is not by the demands of the studies this is constrained to the scope of the public (public) today. Adequate management is provincial authorities, this look at targets to reflected in the fairness of the analyze: (1) Variable position of the provincial organization's financial statements, so it can be said authorities inner auditor in its effect at the pleasant that the indication of achieving GCG can be seen of the provincial authorities' economic statements; from the quality of the financial statements. (2) The organizational culture variable of the Thus, the quality of financial statements is also provincial authorities inner auditor institution in its influenced by organizational culture. The effect at the pleasant of the provincial influence of organizational culture on authorities' economic statements; (three) The organizational performance is an observation management fashion variable in the provincial made by (Noor 2020b). authorities inner auditor institution in its effect on The inadequate quality of the presentation of the pleasant of the provincial government financial authorities' economic statements; and (four) statements assessed by internal auditor through a Variable roles of provincial authorities inner review process was also triggered by the auditors, organizational culture, and leadership style adopted in the government management fashion within the provincial internal audit institutions concerned. The authorities inner auditor establishments in their leadership style is one of the factors that simultaneous influence on the pleasant of the influence the satisfaction and behavior of provincial authorities' economic statements. auditors in carrying out their activities (Noor The operational objectives of this research are to 2017), Which in turn has an impact on the (1) Know at any time that an internal auditor review output that results. Leadership style must carry out his role when carrying out his (leadership style) is considered to influence the activities to achieve an increase in the quality of role of internal auditors manifested in its the relevant government financial statements; performance (Roldan and Dickerman 2020). (2) Knowing the organizational culture that must Related to the role of auditors be applied by decision-makers in

ashumanresourcesinanauditinstitution,(Reid therelevantgovernmentinternalauditorinstitutionst 2013)revealedthat human resources can be a oachieveorganizationalgoals through the problem for organizations when their potential presentation of quality financial health reports; is not optimallydeveloped. and (3) Knowing the leadership style that must

The results of previous studies are motivating be applied in government internalauditor factors to reaffirm whether the role of internal institutionswhenconductingguidanceintheframew auditors has a positive and significant influence orkofpreparingfinancialhealth reportstobeby on the presentation of government financial Government AccountingStandards. statements(Noor 2011b). This study was also

conducted to reaffirm the results of testing the LITERATURE REVIEW leadership style variables (Roldan and Dickerman The role of the Internal Auditor 2020)andorganizationalculturevariables(Sun The role carried out by the internal auditor as 579watchdog includes inspection, observation, the volume to which the agency expects calculation, checking, and re-checking personnelto reveal accuracy, evaluation and activities aimed at ensuring interest to details; (three) Outcome orientation, is compliance/compliance with the provisions, the volume to which controlmakes a speciality regulations, or policies that have been ofoutcomesin preference tointerest to the determined. This role usually results in strategies and tactics used to attain these suggestions/recommendations that have short- outcomes; (four) People oriented, is the volume to term impacts (Noor which controlselections take under consideration 2020b).Whiletheroleofconsultingiscontainedlike the results of outcomes on human theinternalcontrol structure. Government beingswithinside theagency; (five) Team oriented, Regulation Number 60 the Year 2008 where is the volume to which work sports are consultancy activities aim to provide added preparedroundgroupsnow no longerhandiest to value to the organization; and evaluating people to support collaboration; (6) (and/or evaluating) processes in the form of Aggressiveness, is the volume to which human risk management, control, good governance beings in the agency are aggressive and (compliance, effectiveness, efficiency, and competitive to run the best organizational culture; economy in operational activities); and data and (7) Stability, the volume to which and information accuracy (especiallyfinancial). organizational sports emphasize the popularity quo as a evaluation to growth.

Culture Organization

(Sun 2009)states that there are seven number Leadership Style

one traits that together capture the nature of an According to (Roldan and Dickerman 2020), agency's culture, specifically: (1) Innovation and there are three types of leadership style threat taking, specifically the volume to which the model in general, namely democratic, authoritarian agency encourages personnel to be revolutionary and, and free leadership, which are shown in the and dare to take risks .; (2) Attention to detail, is following table.

Table 1. Three Leadership Styles

Autocratic Democratic Free control

1. All policy decisions are carried out by the leader. dialogue groups and man or woman decisions, with decisions, with minimal participation from the encouragement and leader. assistance from the leader.

2. The strategies and steps of Activities are discussed, The various activities are dictated via way preferred steps for group substances supplied through the of means of superiors always goals are made, and chief make it always so that the steps to be able to when technical instructions ready whilst he will provide come are continually unsure to are needed the leader information whilst asked. He a huge degree. suggests two or more did not take part in work alternative procedures to discussions. choose from.

3 The chief generally dictates the Members are loose to work There is without a doubt no work assignments of with whomever they choose participation of the chief in components and cooperation and the department of duties figuring out the task. of each member. is determined through the group.

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4. Leaders have a tendency to be "personal" of their reward and minded" in his reward and spontaneously remark on complaint of the work of grievance and attempts to contributors' sports or each member to distance be an regular institution questions and do not intend to themselves from active group member in soul and spirit choose or regulate events. participation unless they with out doing lots work.
reveal expertise

Sources: Hersey & Blanchard (1998), Management of Organizational Behavior, Sixth Edition, Prentice-Hall New York, p. 125.

Quality of Government Financial Statements APIP and / or through the auditor (Noor 2011a) defines 15 dimensions of coordinator when the researcher conducted an examination high-satisfactory which might be mination or was a resource person in the province. grouped into 4 classes, namely: (1) Intrinsic high-satisfactory: accuracy, objectivity, RESULT AND DISCUSSION believability, and reputation; (2) Quality of Hypothesis Testing, including correlation accessibility: get right of entry to and security; significance test, correlation significance test, (3) Contextual high-satisfactory: relevance, regression significance test, test results, and added value, timeliness, completeness and coefficient of determination. The correlation quantity of data; and (4) Quality of significance test shows that the value of F-table representation: interpretation, convenience, = F 0.05; 3; 119 = 2.68. Because the value of understanding, concise representation, and $F_o = 49.162 > F\text{-table} = 2.68$, it is significant constant representation. and H_o is rejected. Medium Partial Correlation Accounting records in authorities economic Test generally shows positive weak, direct and statements ought to meet numerous qualitative significant between X and Y, namely between characteristics, specifically normative measures X1 and Y of 0.309 with a probability of that want to be realized in accounting records significance of 0.001

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