Journal of Ecohumanism
2025
Volume: 4, No: 1, pp. 2140 – 2155
ISSN: 2752-6798 (Print) | ISSN 2752-6801 (Online)
https://ecohumanism.co.uk/joe/ecohumanism
DOI: https://doi.org/10.62754/joe.v4i1.6004

The Influence of Organizational Culture on the Government Internal Control System and its Impact on the Quality of Financial Information Systems in the Regional Revenue Agency of West Java Province

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Abstract

The purpose of this study was to see how the influence of organizational culture on the government internal control system and its impact on the quality of the financial information system. The sample was 126 people spread across 4 district/city representatives, samsat, and the Regional Revenue Agency Office of West Java Province. The results showed a significant positive effect of Organizational Culture on the Government Internal Control System within the Regional Revenue Agency of West Java Province. There was a significant positive effect of Organizational Culture on the Quality of Financial Information Systems within the Regional Revenue Agency of West Java Province, and there was a significant positive effect of the Government Internal Control System on the Quality of Financial Information Systems within the Regional Revenue Agency of West Java Province. Moreover, Organizational Culture affects the Government Internal Control System. It significantly impacts the Quality of the Financial Information System within the Regional Revenue Agency of West Java Province.

Keywords: *Organizational Culture, Government Internal Control System, Quality of the Financial Information System, Regional Revenue Agency of West Java Province, Samsat.*

Introduction

Every organization has a unique culture or a set of underlying assumptions, values, and ways of doing things that are accepted by most members (Schein, Edgar, 2004). (Hasibuan, 2010) organization is the construction of authority relationships intended to achieve structural coordination, both vertically and horizontally, between positions assigned specific tasks needed to achieve common goals.

Organizational culture represents the norms of behavior followed by members of the organization, including those in the organizational hierarchy, so organizational culture has a vital role in supporting the creation of an effective organization. More specifically, organizational culture can play a role in creating and developing a personal attachment to the organization and providing guidelines for work behavior (Adam, Ibrahim, 2010).The Vision of the Regional Revenue Agency of West Java Province is to become a trustworthy and accountable regional revenue manager, while the mission of the Regional Revenue Agency of West Java Province is to increase the capacity of services to a competitive society (Barat, 2018).

Organizational culture is a system of spreading beliefs and values that develop in an organization and direct the behavior of its members. Organizational culture can be a significant competitive advantage, namely if the organizational culture supports the organization's strategy and the organizational culture can answer or overcome environmental challenges quickly and accurately (Soedjono, 2005). (Taryaman, 2016) explains that a group of people finds or develops a pattern of basic assumptions when they learn to solve problems, adapt to the external environment, and integrate with the internal environment. These basic assumptions have proven to be well applied to solve a problem they face and are considered valid. Therefore, it is taught to new members as the right way to understand, think, and strongly understand the problem relationship. (Zuki K, 2016) say, "Organizational culture is a form of assumption that is owned, implicitly accepted by the group and determines how the group feels, thinks, and reacts to its diverse environment."

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Internal control is a process influenced by the board of commissioners, management, and other personnel in an entity, which is designed to provide adequate assurance to achieve objectives such as financial reporting constraints, safeguarding organizational assets and records, compliance with laws and regulations, effectiveness and efficiency of operations (Siti Kurnia, Rahayu, 2010). The internal control structure is an arrangement of elements or components consisting of a control environment, risk assessment, control activities, information and communication, and supervision (Susanto, 2002). (Siti Kurnia, Rahayu, 2010) states that this internal control has limitations, namely errors in decision-making, collusion, and management irregularities, and the cost of internal control should not exceed the expected benefits.

This study found that information sharing is not well-implemented by the government internal control system, which means that the information in organizational documents differs from the perceptions shared by employees. It must be distinct from the role of organizational culture (Semono, 2020). The government internal control system is a set of policies and regulations to supervise, direct, and protect resources to avoid all forms of abuse and fraud. The internal control system monitors operational activities run by established policies and regulations (Bambang Jatmiko, 2021).

In Indonesia itself, the government internal control system is regulated in Government Regulation, Number 60 of 2008; the Internal Control System is a process that is integral to the actions and activities carried out continuously by the leadership and all employees to provide adequate assurance of the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. The elements or indicators in the Government's Internal Control System consist of a controlled environment, Risk assessment, Control activities, Information and communication, and Internal control monitoring.

(Pratiwi, 2012) the implementation of the government internal control system in the Bungo Regency Government has only reached 49.12%, where the implementation of the government internal control system is categorized as sufficient. As for the implementation of each element of the government internal control system, including the implementation of the control environment element in the excellent category with an achievement level of 55.57%, the implementation of the risk assessment element is in the sufficient category with an achievement level of 50%, the implementation of the control activity element is in the sufficient category with an achievement level of 44.44%, the implementation of the information and communication element is in the insufficient category with an achievement level of 41.07%, and the implementation of the internal control monitoring element is in the sufficient category.

In government agencies, the majority of employees have a specific organizational culture and have a positive effect on the quality of financial information systems implemented by related agencies (Mardiana et al., 2018). Previous research shows significant differences in 4 types of organizational culture, namely adhocacy culture, clan culture, hierarchical culture, and market culture, with the success of information systems such as system quality, information quality, service quality, system usability, and user satisfaction (Ismail M. Romi, 2011).

Implementation of internal control means designing general control and application control to ensure that all elements of internal control are implemented in certain application systems contained in each organizational transaction cycle (Hidayah, 2019).

Information system quality is defined as perceived ease of use, which is how much computer technology is felt to be relatively easy to understand and use. This shows that if the users of information systems feel that using the system is easy, they do not need a lot of effort to use it, so they will have more time to do other things that are likely to improve their overall performance (Fred D. Davis, 1989)(Wynne W. Chin, 1995).

A quality information system will produce quality information, namely information that is relevant, reliable, free from errors, and able to be presented in a timely manner and is needed by management as input in making better decisions to support the organization's business activities (Jeffrey Whitten, 2005). Information system quality is a measure of the quality of programs and features provided by the system to make it easier for users to obtain and process information. Quality information systems can be measured

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by reliability, ease of correction, response time, and integration (Bejjar Mohamed Ali, Boujelbene Younes, 2013).

The organizational culture applied by the West Java Province Regional Revenue Agency is the KUJANG culture, which consists of commitment, excellence, honesty, expertise, normativeness, and ideas. The meaning of KUJANG itself comes from Sundanese culture, where leaders and employees must have ethics when working and providing services to the community, have sharpness and critical power, and have better ideas or innovations for the benefit of the community and by applicable regulations. In addition, the Regional Revenue Agency of West Java Province has the tagline "Working Together, Smiling Forever," which means the spirit of work, fast movement, joint movement, and local potential. This organizational culture is expected to be an example for other agencies in West Java Province. It is hoped that employees will have a productive, adaptive work spirit and be ready to build West Java Province in a better direction.

Based on the results of the interviews with the head of the revenue control and evaluation section of the West Java Province Regional Revenue Agency regarding internal control system problems that occur within the West Java Province Regional Revenue Agency, the control system carried out by 34 District and City Regional Technical Implementation Units (UPTD) still depends on the head of the revenue control and evaluation section at the central level, this happens because the level of knowledge of employees about the internal control system is still limited so that those who have to go directly regarding revenue evaluation are the head of the control section directly.

Referring to the Strategic Plan of the West Java Provincial Revenue Agency, the problems regarding internal and external guidance and control related to revenue still need to be optimized. Based on the results of the audit conducted by West Java Audit Board (BPK), the Regional Revenue Agency of West Java Province needs to conduct an internal and continuous evaluation because it will concern the regional revenue of West Java Province; as for what needs to be evaluated is internal management and collaboration between stakeholders within the Regional Revenue Agency of West Java Province. The following data is presented regarding the audit report from the West Java Provincial Supreme Audit Agency:

Table 1.1 Data on Audit Results of the West Java Provincial Audit Board 2019-2021

BPK audit description data			
Description	Fiscal Year2019	Fiscal Year 2020	Fiscal Year 2021
Motor Vehicle Tax (PKB)	Rp 8.174.357.408.000,00	Rp 7.619.388.642.717,00	Rp 9.423.591.856.582,50
Motor Vehicle Title Transfer Fee (BBNKB)	Rp 6.300.781.441.900,00	Rp 3.902.583.287.500,00	Rp 5.654.155.113.949,50
Tax on the Use of Motor Vehicle Fuel (PBBKB)	Rp 2.616.634.041.920,00	Rp 2.274.681.301.368,00	Rp 3.769.436.742.633,00
Water Tax	Rp 56.711.190.736,00	Rp 58.749.875.298,00	Rp 61.799.089.371,00
Cigarette Tax	Rp 2.479.468.228.309,00	Rp 3.189.509.530.015,00	Rp 3.033.009.967.355,00
Regional Retribution	Rp 56.222.370.576,00	Rp 40.220.203.478,00	Rp 43.262.322.502,00
Results of Management of Separated	Rp 401.703.315.844,00	Rp 399.717.085.961,00	Rp 414.780.606.267,00

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Regional Wealth			
Other valid local revenue (PAD)	Rp 1.028.512.791.000,00	Rp 1.043.495.802,00	Rp 1.028.453.324.192,00
Balance Fund	Rp 16.489.128.153.514,00	Rp 15.881.415.189.221,00	Rp 16.489.128.153.554,00
1. Tax/Non-Tax Revenue Sharing Fund	Rp 2.594.482.942.137,00	Rp 2.063.105.718.266,00	Rp 1.992.921.760.080,00
2. General Allocation Fund	Rp 3.067.926.119.000,00	Rp 2.964.612.155.000,00	Rp 3.007.926.119.000,00
Amount	Rp 43.265.928.002.936,00	Rp 38.395.026.484.626,00	Rp 44.918.465.055.486,00

Source: Audited Financial Statements of West Java Province

From these results of the audit conducted by the West Java Audit Board, the West Java Provincial Government receives the results of "Unqualified." However, the West Java Audit Board requested the West Java Provincial Government through the West Java Provincial Revenue Agency as the regional apparatus organization in charge of managing regional revenue in West Java Province to continue to evaluate at any time not only financial statements that present fairly in all material respects, the financial position, results of operations and cash flows of the entity by accounting principles applied in Indonesia, but for better quality of internal control within the West Java Provincial Revenue Agency. This WTP opinion is a positive tradition in developing West Java, and it has become a motivation to provide maximum service to the community. "Hopefully in the future this will become a tradition in developing West Java so that it will have an impact on public service satisfaction which is certainly a concern for all of us," The success in achieving the 12th WTP Opinion is also expected to open the eyes of the people of West Java and become the most beautiful gift at the end of his term as Governor of West Java because according to Kang Emil, Ridwan Kamil's nickname, every budget allocated is always used for the benefit of the community (Barat, 2023).

Of course, the quality of financial information must be relevant, namely characteristics that can help individuals make decisions related to an agency's finances. Reliability, also known as tested, is information that correctly shows transactions, resources, and financial reports of the agency as a whole. Verifiability is done by checking financial information and calculations involving external parties so that the information presented is feasible to disseminate.

Understandability measures how easily someone can understand the agency's financial statements or information. Financial reports often run to dozens of pages and contain complex financial vocabulary and calculations. Comparability is done by evaluating one financial period against another to understand company trends and overall financial performance. Financial information should be neutral and geared towards users' general needs and independent of specific parties' needs and desires. Financial information, in general, does not escape the risk of presentation that is considered less honest than what should be described. This is not due to intent to mislead but rather the inherent difficulties in identifying the transactions and other events reported or in developing or applying measures and presentation techniques appropriate to the meaning of those transactions and events.

The West Java Provincial Government, through the West Java Provincial Revenue Agency, is obliged to make financial reports as a means of control and work evaluation, as one of the responsibilities and as a basis for decision making. Therefore, through the Regional Revenue Agency of West Java Province, the West Java Provincial Government is required to make quality financial reports so that the users of financial

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statements (stakeholders) can understand the information in the financial statements. Suppose the government's financial statements are poor. In that case, they can have unfavorable implications, one of which is to reduce public confidence in the management of public funds (government), and the quality of decision-making is poor. This research was conducted at the West Java Provincial Regional Revenue Agency and 4 Regency/City Representative Samsat, including Pajajaran, Soreang, Padalarang, and Haurgeulis Samsat.

Literature Review

Organizational Culture

Organizational culture is a pattern/system in the form of attitudes, values, behavioral norms, beliefs, language, and rituals, which are formed, developed, and passed on to all members of the organization as the personality of the organization that will distinguish it from other organizations. It will also determine how the group feels, thinks, and reacts in a variety of environments that serve to overcome internal and external adaptation problems (Bambang Jatmiko, 2021).

Government Internal Control Systems

(COSO, 2013) internal control is a process within an organization that is influenced by management, the board of directors, and other personnel that is designed to provide assurance regarding the achievement of organizational goals related to operational activities, reporting and compliance.

Government Regulation Number 60 of 2008, Internal Control System is a process that is integral to actions and activities carried out continuously by management and all employees with the aim of providing adequate assurance of achieving organizational goals through effective and efficient activities, reliable financial reporting, securing state assets, and compliance with laws and regulations.

Quality of Financial Information Systems

(Nils Urbach, 2011) explain that the quality of information systems is measured using the following dimensions and indicators.

Integration Dimension, with indicators.

Integration between systems and subsystems

Integration between information system components (Hardware, software, brainware, procedures, databases and networks)

Flexibility Dimension, with indicators.

Can be adjusted to user needs.

Can adjust to changes in environmental conditions.

Ease of Use Dimension with indicators.

The information system is familiar to users.

The information system is easy to use.

Ease of Access Dimension with indicators.

Can be accessed anytime.

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Can be accessed anywhere using various types of technological devices.

Reliability Dimension with indicators.'

The information system can process data accurately.

The information system is free from formulation or process errors

Based on the above opinion that an excellent organizational culture lies in quality human resources, and quality human resources will produce qualified internal control, sound internal control can be realized through 3 things, namely financial statement tests, compliance tests and effectiveness and efficiency. In conducting these tests, employees must have good quality and experience, and this will produce a reasonable and measurable organizational culture. The quality of an excellent financial information system will not be separated from the role of organizational culture and sound internal control.

Methods

The method used in this research is quantitative research methods with a survey approach. The survey was conducted to the West Java Provincial Revenue Agency and 4 district/city representative Samsat, which include Pajajaran, Soreang, Padalarang, and Haurgeulis Samsara, with a total sample of 126. Which consists of 52 employees in 4 city district samsat in West Java: 14 in the finance and administration section, 14 in the control and evaluation section, 14 in the planning and development sector, 14 in the revenue information system centre and 15 in the revenue management section at the West Java Provincial Revenue Agency. The sampling used uses a simple random sampling technique. This is done because, based on conditions in the field, four research subjects have problems related to organizational culture, government internal control systems and the quality of financial information systems. (Sugiyono, 2017) states that simple random sampling takes sample members from a population carried out randomly without regard to the strata in that population.

(Sekaran & Buogie, 2013) define unit of analysis is an element or set of elements from the population, namely (people, groups, institutions, and others), where the information will be collected in several stages of sample selection. Based on this understanding, the unit of analysis in this study is the Regional Revenue Agency of West Java Province. Respondents in this study consisted of employees related to the internal control, revenue, and finance work units within the Regional Revenue Agency of West Java Province.

(Sekaran & Buogie, 2013) the data sources used and analyzed in this study are primary and secondary data. Primary data is first-hand data or information obtained by researchers on variables of concern for specific study purposes. Meanwhile, secondary data is data or information taken from existing sources such as performance reports, documentation, achievement reports, and journals related to this research.

In this study, primary data is collected by the researchers through a list of questions/statements (questionnaires) addressed to respondents to obtain facts and information from respondents. (Sekaran, 2003) questionnaires are an efficient data collection mechanism, especially when the researchers are sure of what is needed and how to measure these variables, while secondary data taken in the form of government agency performance reports, local revenue reports, and publications through news conducted by the Public Relations section of the West Java Province Regional Revenue Agency. In addition, the researchers also conducted interviews with several related fields, such as the head of the performance control and evaluation sub-section, the head of the Expenditure section of the West Java Province Regional Revenue Agency, and the Head of the Finance Subdivision of the West Java Province Regional Revenue Agency.

The data analysis method used in this research is the Structural Equation Model (SEM) method—Partial Least Square (PLS). (Hair, 2010) PLS is an alternative method to SEM that can be used to overcome the problem of relationships between complex variables, but the data sample size is small—less than 30. The PLS approach is distribution-free (does not assume a particular data distribution and can be nominal, categorical, ordinal, interval, and ratio). PLS is a vital factor indeterminacy analysis method because it does

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not assume data must be with a particular scale measurement or small sample size. PLS can also be used to explain the theory. Compared to convierce based SEM (represented by LISREL, EQS, or AMOS software), component-based PLS can avoid two major problems faced by covariance-based SEM (CBSEM), namely inadmissible solution and factor indeterminacy (Ghozali, 2014).

PLS is used to determine the complexity of the relationship between a construct and its indicators. PLS is defined by two equations, namely, the inner model and the outer model. The inner model determines the specification of the relationship between constructs and other constructs, while the outer model determines the specification of the relationship model between constructs and their indicators (Wijayanto, 2008).

Results

Descriptive Statistic

The results of descriptive statistical analysis for each variable are presented in the following table.

Table 3.1. The Results of Descriptive Analysis of Organizational Culture Variables

	Indicators	Number of Items	Mean Score	Interpretation	SD	Min	Max
X.1	Process Oriented vs Result Oreiented	2	3.77	Good	0.944	1	5
X.2	Employee Oriented vs Job Oriented	2	3.88	Good	1.056	1	5
X.3	Parochial Culture vs Profesional Culture	2	3.55	Good	0.861	1	5
X.4	Open System dan Closed System	2	3.88	Good	1.054	1	5
X.5	Tight Control vs Loose Control	2	3.35	Fair	0.876	1	5
X.6	Pragmatic vs Normative	2	3.62	Good	0.904	1	5
	Organizational Culture Variables	12	3.68	Good			

Sources: Proceed by author, 2024

Based on the table above, organizational culture overall is rated good, with an average score of 3.68. All indicators are in the "Good" category except "Tight Control vs Loose Control," which is in the "Fair" category with a score of 3.35. This shows that aspects of organizational culture in the West Java Province Regional Revenue Agency are generally perceived positively by respondents, with several areas that can be further improved.

Table 3.2. The Results of Descriptive Analysis of Government Internal Control System Variables

	Indicators	Number of Items	Mean Score	Interpretation	SD	Min	Max
Y.1	Control Environment	2	4.10	Good	0.583	2.5	5
Y.2	Risk Assessment	2	4.10	Good	0.621	3	5
Y.3	Control Activities	2	4.11	Good	0.679	2	5
Y.4	Information and Communication	2	4.11	Good	0.587	2.5	5

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Y.5	Internal Control Monitoring	2	4.10	Good	0.601	2.5	5
	Government Internal Control System Variables	10	4.10	Good			

Sources: proceed by author, 2024

Each indicator is in the "Good" category with very close scores, indicating that respondents consistently perceive all aspects of internal control within the West Java Province Regional Revenue Agency positively. The system is considered adequate and functions well within the government environment.

Table 3.3. The Results of Descriptive Analysis of Government Internal Control System Variables

	Indicators	Number of Items	Mean Score	Interpretation	SD	Min	Max
Z.1	Financial Support	2	4.01	Good	0.940	1	5
Z.2	Mentality Support	2	4.04	Good	0.591	2.5	5
Z.3	Human Resource Support	2	4.08	Good	0.631	2	5
Z.4	Project Structure Support	2	4.08	Good	0.619	2	5
Z.5	Communicating the Project	4	3.95	Good	0.512	2	5
Z.6	Regulator Communication with the Project Group	2	3.82	Good	0.859	1	5
Z.7	Expressing a true interest and being sufficientlly knowledgeable	2	3.76	Good	0.918	1	5
	Financial Information System Quality Variables	16	3.96	Good			

Sources: proceed by author, 2024

The overall Quality of the Financial Information System variable is rated good with an average score of 3.96. Each indicator is in the "Good" category, indicating that respondents positively perceive the aspects of financial support, mental health, human resources, project structure, project communication, and regulator communication with the project group. This good support and communication contributed to the overall high quality of the financial information system within the Regional Revenue Agency of West Java Province.

Inferential Analysis (Hypothesis Testing)

In this study, hypothesis testing was carried out using the Partial Least Square (PLS) analysis technique with the smartPLS 3.2.9 program. There are two parts of the discussion, namely the outer model and the inner model.

Outer Model (Measurement Model)

In the outer model (measurement model test), two tests were carried out: validity test and reliability test. The validity test is based on the results of the Convergent Validity and Average Variance Extracted (AVE) values, while the reliability test is based on the results of the Cronbach's Alpha and Composite Reliability values.

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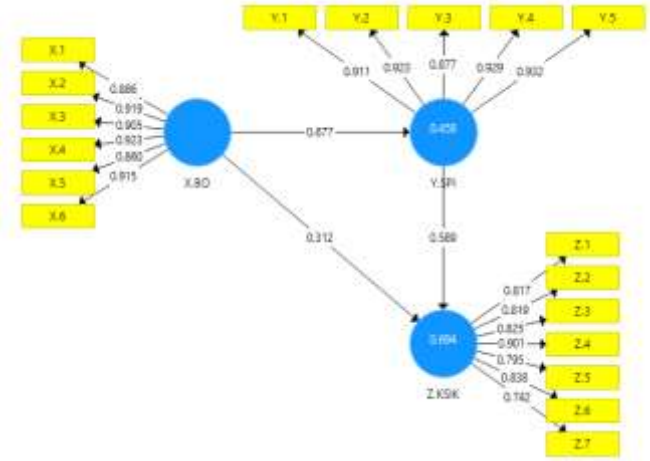
Figure 3.1 Outer Model



Convergent Validity

It is seen from the Outer Loadings value to test Convergent Validity whether the statement items on these indicators meet the valid requirements or not. The requirement value is valid if the Outer Loadings value is> 0.7 or green in the SmartPLS 3.2.9 software display. (Ghozali, 2014) states that the Outer Loadings value between 0.5 and 0.6 is sufficient to qualify. The recapitulated Outer Loading values are presented in the following table:

Table 3.4 Outer Loading Value

Variables	Indicators	Outer Loading Value
Organizational Culture	X1	0.886
	X2	0.919
	X3	0.905
	X4	0.923
	X5	0.860
	X_6	0.915
Government Internal Control System	Y_1	0.911
	Y_2	0.923
	Y_3	0.877
	Y_4	0.929
	Y_5	0.932
Financial Information System Quality	Z_1	0.817
	Z_2	0.819
	Z_3	0.825
	Z_4	0.901
	Z_5	0.795
	Z_6	0.838
	Z_7	0.742

Sources: proceed by author, 2024

The table above shows that all statement items on the indicators of each variable have an Outer Loadings value> 0.7. Thus, all indicators are declared feasible or valid for research use and can be used for further

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analysis. The Outer Loadings value in the Convergent Validity test can also be seen in Figure 4.5 above on each arrow from the variable that leads to the indicator statement item.

Average Variance Extracted (AVE)

In addition, there are also other methods to see construct validity, namely by looking at the Average Variant Extracted (AVE) value, which is required to be> 0.5 for a good model (Ghozali, 2014). The AVE value can show the ability of the latent variable value to represent the original data score. The greater the AVE value, the higher its ability to explain the value of the indicators that measure the latent variable. The following is the AVE value recapitulated from the three variables studied.

Table 3.5. The Average Variant Extracted (AVE)

Variables	Average Variance Extracted (AVE)
Organizational Culture	0.813
Government Internal Control System	0.836
Quality of Financial Information System	0.674

Sources: proceed by author, 2024

Table 3.5 above shows that all research variables have an Average Variant Extracted (AVE) value> 0.5. Thus, each variable has met the requirements.

Composite Reliability and Cronbach's Alpha

(Ghozali, 2014). Composite Reliability tests the reliability value of indicators on a variable. A variable can be declared to meet Composite Reliability if it has a value of> 0.6. The reliability test with Composite Reliability above can be strengthened using Cronbach's Alpha value. A variable can be declared reliable or meet Cronbach's Alpha if it has a value of> 0.7. The following are the results of Composite Reliability and Cronbach's Alpha from each variable in this study:

Table 3.6. Composite Reliability and Cronbach's Alpha

Variables	Cronbach's Alpha	Composite Reliability
Organizational Culture	0.954	0.963
Government Internal Control System	0.951	0.962
Quality of Financial Information System	0.919	0.935

Based on the table above, each variable's Composite Reliability value is> 0.6, and Cronbach's Alpha value shows that each research variable is> 0.7. Thus, it can be stated that all variables have met the requirements and have a high level of reliability.

Inner Model (Structural Model)

The Inner Model section (Structural Model) aims to predict the relationship between latent variables (Ghozali, 2014) furthermore, according to him, PLS is a powerful analysis method because it is based on only a few assumptions. The data does not have to be normally distributed. The sample size does not have to be large, or, in this case, it refers to the classic assumption test, which is usually used as a normality test, multicollinearity test, and heteroscedasticity test. The discussion of this section will include several tests, including Determination Analysis (R-Square) and Hypothesis Testing.

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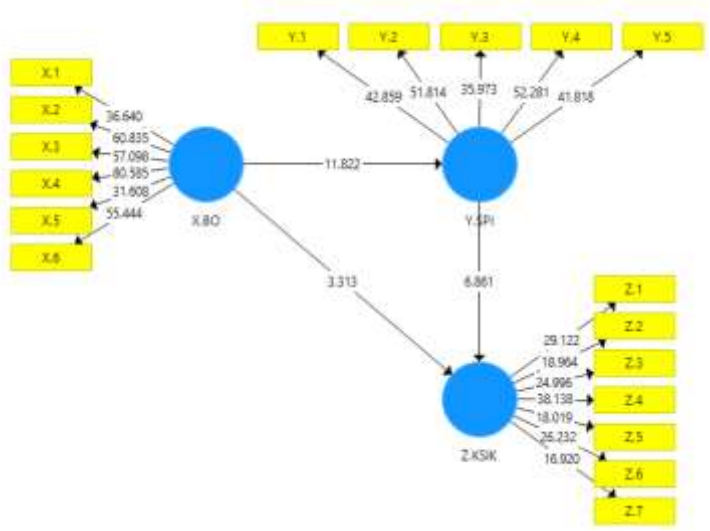
DOI: https://doi.org/10.62754/joe.v4i1.6004

Figure 3.2. Inner Model (t Values)



R-Square

The R-Square result measures the proportion of variation in the value of the affected variable (endogenous) that can be explained by the variables that affect it (exogenous). The value of R Square is between 0 and 1. A value close to 1 means that the exogenous variables contribute almost everything the endogenous variables need. (Wynne W. Chin, 1995), if the R-Square result is> 0.67 for endogenous latent variables in the structural model, it indicates that the influence of exogenous variables on endogenous variables is in a good category. Meanwhile, if the result is 0.33-0.67, it is included in the moderate category, and if the result is 0.19-0.33, it is included in the weak category. The following are the R-Square results in this study:

Table 3.7. The R Square Analysis Results

Dependent Variables	R Square
Government Internal Control System	0.458
Quality of Financial Information System	0.694

Based on the table above, it can be seen that the R-Square value obtained is 0.458 or 45.8% for the Government Internal Control System variable and 0.694 or 69.4% for the Financial Information System Quality variable. These results indicate that the magnitude of the contribution of Organizational Culture to the Government Internal Control System is 45.8% and is in the medium category or a reasonably considerable influence because it is in the range of 0.33 - 0.67, and the remaining 54.2% is influenced by other variables not examined. At the same time, the magnitude of the contribution of organizational culture and the government's internal control system to the quality of the financial information system is 69.4%, and it is in the large/strong category because it is in the range> 0.67. In comparison, the remaining 30.6% is influenced by other variables not examined.

Hypothesis Test

In this case, it is explained how each variable in the study, namely Organizational Culture and Government Internal Control System, influences the Quality of Financial Information Systems both partially and simultaneously. This discussion is carried out based on the results of hypothesis testing shown from the calculations using SmartPLS 3.2.9 software.

Journal of Ecohumanism
2025
Volume: 4, No: 1, pp. 2140 – 2155
ISSN: 2752-6798 (Print) | ISSN 2752-6801 (Online)
https://ecohumanism.co.uk/joe/ecohumanism
DOI: https://doi.org/10.62754/joe.v4i1.6004

Table 3.8. Hypothesis Test Result

Hypothesis	Original Sample (O)	Standard Deviation (STDEV)	T Statistic (| O/STDEV |)	P Values
X.BO -> Y.SPI	0.677	0.057	11.822	0.000
X.BO -> Z.KSIK	0.312	0.094	3.313	0.001
Y.SPI -> Z.KSIK	0.589	0.086	6.861	0.000
X.BO -> Y.SPI -> Z.KSIK	0.399	0.072	5.527	0.000

The Effect of Organizational Culture on the Government Internal Control System

Based on table above, the Original Sample (Path Coefficient) value is 0.677 and is positive. This value can be interpreted that if the Organizational Culture increases, it will be followed by an increase in Government Internal Control System. Then, from the T-Statistics value (t count), the results obtained are 11.822> 1.960, which is t count> t table, as well as the P-Values value obtained, is 0.000 <0.05, so the research conclusion states that Organizational Culture is proven to have a significant effect on the Government Internal Control System within the Regional Revenue Agency of West Java Province.

The Effect of Organizational Culture on the Quality of Financial Information Systems

Based on table above, the Original Sample (Path Coefficient) value is 0.312 and is positive. This value can be interpreted as follows: if the Organizational Culture increases, it will be followed by the Quality of the Financial Information System, which will also increase. Then, from the T-Statistics value (t count), the results obtained are 3.313> 1.960, which is tcount> ttable, as well as the P-Values value obtained 0.001 <0.05, so the research conclusion states that Organizational Culture is proven to have a significant effect on the Quality of the Financial Information System within the Regional Revenue Agency of West Java Province.

The Effect of the Government Internal Control System on the Quality of the Financial Information System

Based on table above, the Original Sample (Path Coefficient) value is 0.589 and is positive. This value can be interpreted as the Government Internal Control System is increasing, it will be followed by the Quality of the Financial Information System (which also increases). Then, from the T-Statistics value (tcount), the results obtained are 6.861> 1.960, which is tcount> ttable, as well as the P-Values value obtained is 0.000 <0.05, so the research conclusion states that the Government Internal Control System is proven to have a significant effect on the Quality of the Financial Information System within the Regional Revenue Agency of West Java Province.

The Effect of Organizational Culture on the Government Internal Control System and its Impact on the Quality of the Financial Information System

Based on table above, the Original Sample value (Path Coefficient) is 0.399 and is positive. From the test results, the T-Statistics (tcount) value is 5.527> 1.960, which is tcount> ttable, as well as the P-Values value obtained is 0.000 <0.05, so the research conclusion states that Organizational Culture affects the Government's Internal Control System and has a significant impact on the Quality of the Financial Information System within the Regional Revenue Agency of West Java Province.

Journal of Ecohumanism
2025
Volume: 4, No: 1, pp. 2140 – 2155
ISSN: 2752-6798 (Print) | ISSN 2752-6801 (Online)
https://ecohumanism.co.uk/joe/ecohumanism
DOI: https://doi.org/10.62754/joe.v4i1.6004

Discussion

The Effect of Organizational Culture on the Government Internal Control System

The results align with (Schein, 2010) theory, which explains that a strong organizational culture can increase the effectiveness of internal systems and processes, including internal control. A culture supporting integrity, transparency, and accountability will strengthen the organization's internal control system. The results of this study are also in line with the results of the publication (COSO, 2013) which states that the organizational culture component is one of the critical factors affecting the effectiveness of the internal control system. A good culture will encourage employees to follow existing procedures and policies, thereby increasing the effectiveness of internal control. (Linda K. Trevino, 2017) present similar results that an ethical organizational culture plays a vital role in creating an environment where the internal control system can function effectively. Strong organizational ethics will minimize the risk of violations and irregularities. (Choi, 2011) show that an excellent organizational culture positively impacts public organisations' effectiveness, including internal control.

Thus, the results of this hypothesis test align with previous studies, which state that a good organizational culture can increase the effectiveness of the internal control system.

The Effect of Organizational Culture on the Quality of Financial Information System

These results align with previous research showing that a strong organizational culture can improve the quality of financial information systems. For example, research by (Denison, 1990) states that a strong organizational culture can affect operational efficiency and effectiveness, including in financial information systems. In addition, research by (Terrence E. Deal, 1982) also found that an excellent organizational culture can improve the company's overall performance, including financial aspects.

This research also supports (Schein, 2010) theory, which states that organizational culture is a set of basic assumptions that develop within the organization and can affect all aspects of operations, including financial information systems. This theory asserts that cultural elements such as values, norms, and practices can significantly impact the quality of information produced by financial information systems.

The results of this study strengthen the argument that a good organizational culture can positively contribute to the quality of financial information systems, supporting the findings of previous research and relevant theoretical literature.

The Effect of the Government Internal Control System on the Quality of the Financial Information System

The results of this study support the findings of (Robert H Chenhall, 2003) which states that a good management control system design can improve organizational performance. The results of this study also strengthen some previous research results, such as (Kurniawan & Azmi, 2019) which show that an effective internal control system can improve the quality of accounting information systems by reducing the risk of errors and fraud. Also, research results from (Ani Wanda Hamidah Rahma Margaretha, 2022) show that a good internal control system improves the quality of financial reports, which is also related to the quality of financial information systems. These results support the Internal Control System Theory, which explains that the internal control system consists of controls designed to protect assets, ensure the accuracy of financial statements, and comply with regulations.

This theory refers to frameworks such as COSO (Committee of Sponsoring Organizations of the Treadway Commission), emphasizing five main components: control environment, risk assessment, control activities, information and communication, and monitoring. It also supports the theory of information system quality, as proposed by (William H. DeLone & Ephraim R. McLean, 2016) which emphasizes that information system quality can be measured through several dimensions, such as information quality, system quality, and service quality. High information system quality contributes to better decision-making and increases accountability in financial reports.

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DOI: https://doi.org/10.62754/joe.v4i1.6004

The results of this study support several previous studies, including (Chen, J. V., & Lin, 2018) which suggest that organizational culture significantly influences the success of information systems, including financial information systems. A culture that supports information technology and internal control contributes to the quality of information systems. Also, research from (Sutanto, J., & Siahaan, 2023) suggests that a solid and supportive organizational culture increases the effectiveness of the internal control system in Indonesian government agencies and improves the quality of financial information. Similarly, research from (Puspita, S., & Harahap, 2022) shows that organizational culture significantly affects the internal control system in the public sector and impacts the quality of financial reporting.

The results of this study corroborate (Cameron, Kim S, 2011) which focuses on four cultural types (clinic, adhocracy, market, and hierarchy) and how these cultures can affect organizational effectiveness. Recent research has shown that the type of organizational culture can affect the quality of internal control systems and financial information.

Conclusion

The research conclusion shows a significant positive effect of Organizational Culture on the Government's Internal Control System within the Regional Revenue Agency of West Java Province. The results of the descriptive analysis show that organizational culture generally gets a good assessment, as does the government's internal control system. This means that a good Organizational Culture will impact the performance of a good Government Internal Control System as well.

Second, organizational culture significantly positively affects the quality of the financial information system within the Regional Revenue Agency of West Java Province. This is in accordance with the results of descriptive analysis, which shows that Organizational Culture generally gets a good assessment, and the Quality of the Financial Information System as a whole is assessed well, with all indicators in the Good category. This means that a good Organizational Culture will also impact the Quality of a good Financial Information System.

Third, the Government Internal Control System has a significant positive effect on the Quality of the Financial Information System within the Regional Revenue Agency of West Java Province. This shows that an increase will follow an increase in the quality of the internal control system's financial information system. The findings of descriptive analysis support this result that the respondents' assessment of the internal control system as a whole is in the "Good" category. Each indicator assessed shows a consistently positive perception. Similarly, the Financial Information System Quality variable, as a whole, received a good assessment from respondents, and all indicators were in the positive category, reflecting good support and communication between various aspects of the financial information system.

Finally, Organizational Culture affects the Government Internal Control System. It significantly impacts the Quality of the Financial Information System within the Regional Revenue Agency of West Java Province. This shows that organizational culture not only directly affects the internal control system but also indirectly impacts the quality of the financial information system through its influence on the internal control system. In other words, organizational culture can affect how the internal control system is implemented, and the internal control system further affects the quality of the financial information system. This result is supported by the findings of descriptive analysis that the Organizational Culture generally gets a good assessment. Similarly, respondents' internal control system assessment was in the "Good" category. Each indicator assessed shows a consistently positive perception. Similarly, overall, the Financial Information System Quality variable received a good assessment from respondents and all indicators in the positive category, reflecting good support and communication among various aspects of the financial information system. Thus, since organizational culture affects the internal control system and the quality of the financial information system, organizations should prioritize developing a culture that supports good

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DOI: https://doi.org/10.62754/joe.v4i1.6004

risk management and control. By improving organizational culture, there will be a positive effect on internal control systems and, in turn, on the quality of financial information systems.

The suggestion proposed in this study is that there is a need for special training on financial reporting management, both at the West Java Province Regional Revenue Agency and at Samsat. There needs to be additional employees so that there is a clear separation of functions and job descriptions so that governance can run well. In addition, leaders also need a solid commitment to realizing a good organizational culture, conducive internal supervision, and a quality and quality financial information system. To realize this, the role of external government is needed in realizing quality and quality internal supervision and financial information systems. Finally, the West Java Province Regional Revenue Agency must respond to public complaints.

Limitations

This study has limitations. First, regarding the interview with the Secretariat Section at the Regional Revenue Agency of West Java Province. This is because the secretariat section is the highest decision-making section in the implementation of a quality internal control system and financial information system. Second, in the process of collecting data at several Samsat, it was constrained by a fairly complicated bureaucratic process that took a long time. Third, during the process of returning the questionnaire data, the respondents did not want to use the Google form media when filling out the questionnaire. Fourth, the limited time for the study was too short and the informants seemed less than pleased if given detailed information. For further research, there must be research on the implementation of organizational culture and the government's internal control system and quality financial information systems and in-depth interviews must be conducted.

Acknowledgments

The authors would like Thank you to the West Java Provincial Revenue Agency and the Samsat in several districts and cities in West Java Province for assisting in the distribution and collection of research questionnaires, observation and searching information using indepth interview and documentation.

Funding Statement: The study was self-funded.

Data Access Statement: Research data supporting this publication are available upon request.

Conflict of Interest Declaration: The authors declare that they have no affiliations with or involvement in any organization or entity with any financial interest in the subject matter or materials discussed in this manuscript.

Author Contributions: SRW contributed to the design and implementation of the research and the analysis of the results and to the writing of the manuscript. HS and D conceived the original and supervised the research article.

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2025
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DOI: https://doi.org/10.62754/joe.v4i1.6004

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