Analysis of Capital Expenditure Realization and BMN Administration on the Quality of Financial Reports with the Level of Compliance to Sakti as an Intervening Variable

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Abstract

The purpose of this study is to test and analyze how the effect of the realization of capital expenditure, BMN administration on the quality of financial statements with compliance with SAKTI as an intervening variable. This study uses a quantitative approach with a type of causal research. The population in this study is all work units within the scope of the Indonesian Quarantine Agency (Barantin) spread throughout the province of the Republic of Indonesia. The sample in this study used a financial report compiler and BMN report compiler totaling 96 respondents from 41 work units including the head office within the scope of Barantin using multiple linear regression analysis techniques and processed using the help of the Smart PLS application program. Based on the results of the study, it is known that the realization of capital expenditure does not have a significant effect on the quality of financial statements while BMN Administration has a positive and significant influence on the quality of financial statements, the realization of capital expenditure has a positive and significant influence on compliance with SAKTI, BMN administration has a positive and significant influence on compliance with SAKTI, Compliance with SAKTI has a positive and significant influence on the quality of financial statements, the realization of capital expenditure has a positive and significant influence on the quality of financial statements with compliance with SAKTI as an intervening variable and BMN administration has a positive and significant influence on the quality of financial statements with compliance with SAKTI as an intervening variable.

INTRODUCTION

In the context of globalization and digitalization that continues to grow, transparency and accountability in state financial management are increasingly crucial aspects. The Indonesian Quarantine Agency (Barantin) is a government agency tasked with animal, fish and plant quarantine. In terms of financial management, the Indonesian Quarantine Agency is responsible for State Property (BMN) as defined in Law Number 1 of 2004.

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Financial Reports are a medium for all government entities to account for their financial performance to the public. A quality financial report if the results have qualitative characteristics in accordance with Government Regulation Number 71 of 2010. The quality of the central government's financial report which is better than the previous period is indicated by the change in the opinion given by the Audit Board of Indonesia (BPK) on the Central Government Financial Report (LKPP) for example from a disclaimer opinion (TMP) to a fair opinion with exceptions (WDP), or from WDP to fair without exceptions (WTP). In accordance with Law Number 15 of 2004, it states that the BPK's opinion on the Financial Statements, among others: Unqualified Opinion (WTP), Qualified Opinion (WTP), Unqualified Opinion (TW) and No Opinion (TMP).

The opinion on the Financial Statements of the Indonesian Quarantine Agency (Barantin) from the Audit Board of Indonesia (BPK) from 2019 to 2023, shows that for four consecutive years from 2019 - 2022 Barantin obtained an Unqualified Opinion (WTP), but in 2023 the BPK's opinion dropped to Qualified Opinion (WDP). This category indicates that the Financial Statements of the audited entity present fairly in all material respects, the financial position, results of operations and cash flows of the entity in accordance with generally accepted accounting principles in Indonesia, except for the impact of matters related to those excluded.
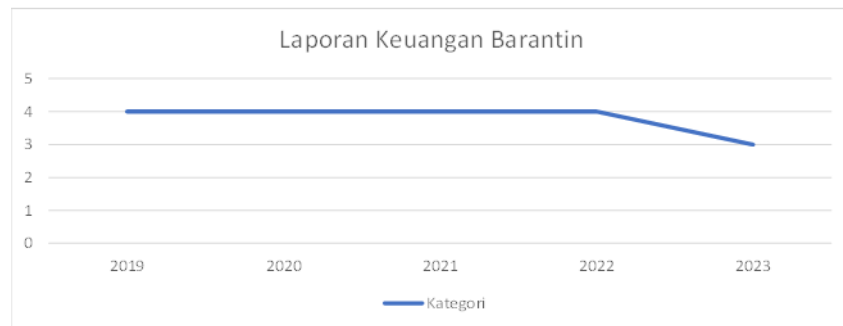

Figure 1. Development of BPK RI's Opinion on Barantin's Financial Report

Capital expenditure is an important aspect in the management of government finances in Indonesia which will later have an impact on the quality of financial reports. Capital expenditure includes expenditures used for the purchase, construction or repair of fixed assets that are expected to provide long-term economic benefits. Effective and efficient capital expenditure can have a positive impact on economic growth and public welfare. According to Nauw & Riharjo (2021), capital expenditure issued by the regional government is a regional investment in order to provide services to the community whose benefits can be felt directly or indirectly by the community. Research by Senapan & Senapan (2021) states that there is a positive relationship between the realization of effective capital expenditure and the quality of financial reports in government agencies. However, the results of research by Perdana & Jumansyah (2022) show that capital expenditure does not affect the quality of financial reports.

In order for reporting in the balance sheet to be reliable, the Administration of State Property (BMN) is very important. As stated in the Regulation of the Minister of Finance Number. 181 / PMK.06 / 2016 concerning the Administration of State Property (BMN). Administration is a series of activities that include bookkeeping, inventory and reporting of state assets, in accordance with applicable provisions. Administration of State Assets aims to realize orderly administration and support orderly management of State Assets. Hermawan's research (2023) states that there is a significant positive relationship between BMN Administration consisting of bookkeeping, inventory and reporting on the

quality of financial reports in government agencies. However, in research by Amaliah et al., (2019) it was found that BMN administration had no effect on the quality of financial reports.

The Agency Level Financial Application System (SAKTI) is used as an important tool in the management of BMN finances and administration. The Agency Level Financial Application System (SAKTI) is expected to improve the decision-making process and improve the quality of financial reports. If the implementation of the financial delivery system at the agency level is perceived as good, then the quality of financial reports will also be perceived as good, and vice versa. This is in line with research conducted by Andansari et al., (2022). According to research by Amini et al., (2023) there is a significant positive relationship between the implementation of SAKTI and the quality of financial reports. However, in the research of Usman et al., (2024) it was stated that the use of SAKTI had an effect on the quality of financial reports, but in BNNP Gorontalo there were still various problems such as internet network instability and ineffective user training.

Based on the explanation above, this study was conducted to determine the effect of capital expenditure realization, BMN administration, and compliance with SAKTI on the quality of financial reports as intervening variables. This study has limitations that affect the quality of financial reports in work units under the scope of the Indonesian Quarantine Agency. As well as a decrease in opinion from WTP to WDP obtained by Barantin.

LITERATURE REVIEW

According to Sugiyono (2019), theoretical foundations are necessary to ensure research is grounded and not based on trial and error. Theories discussed in this chapter include grand theory, middle theory, and applied theory.

Grand Theory

Management is the art and science of planning, organizing, implementing, supervising, evaluating, and controlling. George R. Terry and Leslie W. Rue (2019) describe it as a process involving guiding a group towards organizational goals. Hamid H (2020) suggests that local government management has evolved to a reform era, focusing on transparency and accountability in resource management.

Middle Theory

In this research, middle theory refers to financial management, which involves planning, organizing, controlling, and evaluating financial activities. KD Wilson (2020) explains that financial management aims to raise funds effectively to maximize shareholder wealth. Sumardi & Suharyono (2020) define it as activities related to planning, seeking, and allocating funds to optimize operational efficiency.

Applied Theory

Applied theory in this study includes capital expenditure planning and the management of state-owned assets (BMN). Prasetyo (2022) highlights that deep analysis of needs before planning capital expenditure leads to better financial management. Wibowo (2021) demonstrates how technology enhances the efficiency and accuracy of BMN management. Furthermore, strong internal controls are essential for ensuring financial transparency and accountability, as shown by Setiawan (2020).

Hypothesis Development
The Impact of Capital Expenditure on Financial Report Quality

Capital expenditure refers to spending aimed at increasing the assets of the government, such as land, buildings, and machinery (Peraturan Standar Akuntansi Pemerintah, 2008). Previous research, such as Pranestianegara & Sari (2021), indicates that capital expenditure significantly impacts the quality of financial reports.

H1 : There is a positive effect of capital expenditure on the quality of financial reports at the Indonesian Quarantine Agency.

The Impact of BMN Management on Financial Report Quality

BMN management ensures the proper administration and accountability of state-owned assets (PP No. 27, 2014). Studies by Baiq & Handayo (2021) and Hermawan (2023) demonstrate that good BMN management improves financial report quality.

H2 : There is a positive effect of BMN management on financial report quality at the Indonesian Quarantine Agency.

The Impact of Capital Expenditure on SAKTI Compliance

Capital expenditure significantly impacts compliance with SAKTI, as highlighted by Usman et al. (2024). However, Gultom & Harahap (2024) mention connectivity issues as challenges in using SAKTI effectively.

H3 : There is a negative effect of capital expenditure on SAKTI compliance at the Indonesian Quarantine Agency.

The Impact of BMN Management on SAKTI Compliance

Effective BMN management is foundational for the successful implementation of SAKTI. Poor BMN management compromises the quality of data input into SAKTI, as noted by Iskandar & Marsono (2024).

H4 : There is a positive effect of BMN management on SAKTI compliance at the Indonesian Quarantine Agency.

The Impact of SAKTI Compliance on Financial Report Quality

SAKTI compliance plays a crucial role in ensuring the quality of financial reports, as seen in studies by Lisnawati et al. (2023) and Daeli & Ayudiati (2024).

H5 : There is a positive effect of SAKTI compliance on financial report quality at the Indonesian Quarantine Agency.

The Impact of Capital Expenditure on Financial Report Quality through SAKTI Compliance

Capital expenditure impacts financial report quality through SAKTI compliance, as SAKTI is mandatory for reporting. Putra (2022) found a positive correlation between capital expenditure and financial reports through SAKTI.

H6 : There is a positive effect of capital expenditure on financial report quality with SAKTI compliance as an intervening variable.

The Impact of BMN Management on Financial Report Quality through SAKTI Compliance

BMN management influences financial report quality through SAKTI compliance, as the system is required for managing state assets. Lisnawati et al. (2023) support this finding.

H7 : There is a positive effect of BMN management on financial report quality with SAKTI compliance as an intervening variable.
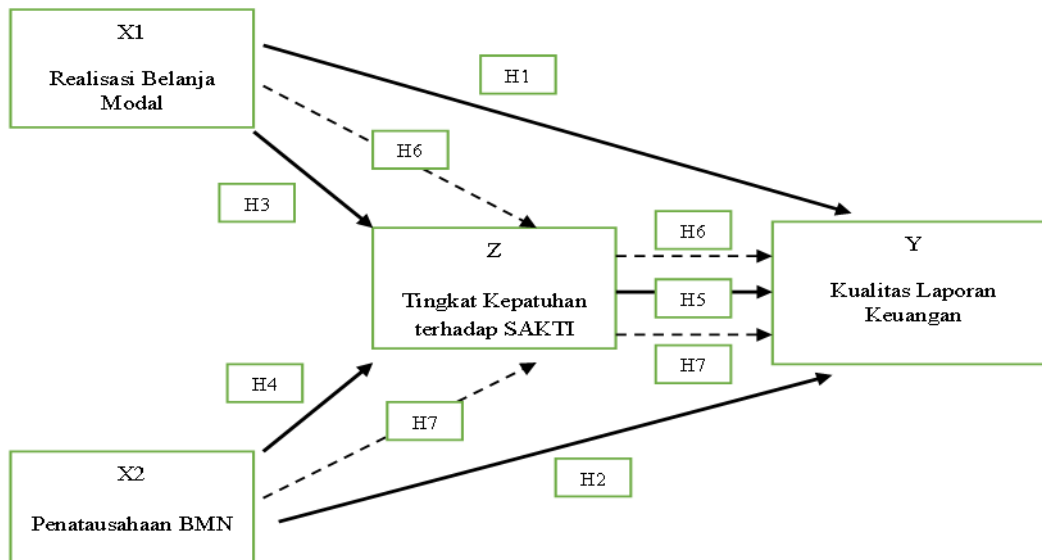
Figure 2. Conceptual framework
Source: Researcher Development Results (2022)

METHOD

This study uses a quantitative approach, with primary data obtained directly through Google forms from respondents spread across various provinces. This study uses a causal research type that aims to determine the causal relationship between one or more independent variables and one or more dependent variables.

All work units/technical service units within the Indonesian Quarantine Agency are used as the population in this study. And the sample in this study were Financial Report Compilers and BMN throughout Indonesia, totaling 96 respondents. In this study, the measuring instrument used in the measurement scale to produce quantitative data is the likert scale. With this measurement scale, the value of the variable measured with a certain instrument is expressed in the form of numbers so that the results will be more accurate.

Table 1. Operational Definition of Variables

Variable	Indicator
The quality of financial reports (Y) is the transparency of accountability in the management of public finances according to government accounting standards. Financial reports must be prepared with applicable accounting principles in order to provide useful information for decision making.	1. Compliance with SAP 2. Relevance 3. Reliable 4. Comparability 5. Understandability 6. Timeliness 7. Independent audit 8. Transparency and Accountability
SAKTI (Z) functions as a bridge between the realization of capital expenditure, BMN administration and the quality of financial reports. By improving this financial system, it is hoped that a	1. Timeliness of input 2. Accuracy of inputted data 3. Utilization of SAKTI features 4. Compliance with procedures 5. Competence of SAKTI Users

government institution can improve the quality of reports and support good decisions.

Spending realization (X1) is an important aspect in state financial management which has a direct impact on the quality of financial reports.	1. Timeliness of realization 2. Suitability of budget planning & spending realization 3. Effectiveness and efficiency of budget users 4. Impact on Assets and Financial Performance 5. Transparency and Accountability
Good BMN administration (X2) that influences the quality of financial reports when assets are recorded accurately and transparently, the information produced will be more reliable. Agencies that implement good BMN administration can reduce the risk of asset loss by up to 30%	1. Accuracy and completeness of BMN data 2. Compliance with regulations and standards 3. Utilization of information systems 4. Transparency and Accountability 5. Human Resources

Source: Development by researcher (2024)

The data in this study were obtained by distributing questionnaires via Google Form, then the data obtained were first tested using the instrument, namely the validity test and the reliability test. The Validity Test was carried out to determine the level of validity of an instrument, while the reliability test was carried out to determine the level of consistency of a questionnaire from the respondents' answers. Data analysis was carried out using Structural Equation Modeling (SEM) Analysis. SEM is a multivariate statistical analysis method to test the relationship between variables. One of the tools that can be used to conduct SEM analysis is SMARTPLS (Partial Least Square), using the SMARTPLS4 application.

RESULT AND DISCUSSION
Research Results

In this study, there were 96 respondents. The characteristics of respondents based on gender, there were 70 men and 20 women. Based on age, the age range of 21-30 years was 9 people, the age of 31-40 years was 26 people, the age of 41-49 years was 49 people and the age above 50 years was 12 people. And based on the level of education, there were 9 high school students, 11 D3 students, 40 D4/S1 students and 25 S2 students.

Based on the results of the evaluation of performance indicators in the Barantin environment, all aspects measured showed the criteria of "very good" this can be seen from the average score above 4.00 with an average TCR ranging from 82.29 - 93.96. Based on the validity test, the results of the load value on the measurement indicator of a variable were > 0.7 where it is known that all questionnaire items in each variable above are declared valid. The construct reliability test also shows that all variables analyzed in this study are considered reliable because the results show Cronbach's Alpha or composite reliability, rho_A, rho_C above 0.7 and/or AVE> 0.5. From the results of the

Multicolinearity Test which shows that all VIF values are greater than 1 and less than 10, it shows that multicollinearity does not exist among the independent variables. Based on the discriminant test, it is known that the HTMT value has met the requirements of the discriminant test below 0.90 where there are no discriminant problems in this study. In addition, the results of the Model Test show that R Square is at a value of 0.33 to 0.67 reflecting a moderate relationship and meeting the criteria for model testing.

Hypothesis Testing
Direct Effect Test

In Table 2, the realization of capital expenditure does not have a significant effect on the quality of financial reports, because it produces a t-value of 0.704 and a p-value of 0.241, exceeding the significance threshold of 0.05. The Original Sample Value of 0.065, although positive, is not enough to prove a significant effect.

The test of the BMN Administration variable has a positive and significant effect on the quality of financial reports, because it produces a t-statistic value of 1.862 and a p-value of 0.031, which is below the significance level of 0.05. The Original Sample Value reflects a positive effect of 0.223. This hypothesis is recognized because of the significant impact of BMN management on the quality of financial reports.

The test of the capital expenditure realization variable has a positive and significant effect on compliance with SAKTI, because it produces a t-statistic value of 4.134 with a p-value of 0.000, which is much smaller than the significance level of 0.05. The original sample value of 0.335 indicates a positive direction of influence.

The BMN administration variable test has a positive and significant influence on compliance with SAKTI, because it produces a t-statistic value of 6.049 with a p-value of 0.000 indicating very strong significance. The original sample value of 0.524 indicates a positive direction of influence.

The Compliance with SAKTI variable test has a positive and significant influence on the quality of Financial Reports, because it produces a t-statistic value of 4.85 with a p-value of 0.000, which is below the significance level of 0.05. The original sample value of 0.557 indicates a positive direction of influence.

Table 2. Path Coefficients

Variable	Original sample	Sample mean	Standard deviation	T statistics	P values
Capital Expenditure Realization (X1) -> Financial Report Quality (Y)	0.065	0.061	0.092	0.704	0.241
BMN Administration (X2) -> Financial Report Quality (Y)	0.223	0.22	0.12	1.862	0.031
Capital Expenditure Realization (X1) -> Compliance with SAKTI (Z)	0.335	0.337	0.081	4.134	0.000
BMN Administration (X2) -> Compliance with SAKTI (Z)	0.524	0.53	0.087	6.049	0.000
Compliance with SAKTI (Z) -> Financial Report Quality (Y)	0.557	0.565	0.115	4.85	0.000

Indirect Effect Test

In Table 3, the capital expenditure realization variable has a positive and significant effect on the quality of financial reports with compliance with SAKTI as an intervening variable, because it produces a t-statistic value of 3.033 and a p-value of 0.001, which is below the significance threshold of 0.05. The Original Sample Value of 0.187 indicates a positive effect, although relatively moderate.

The BMN administration variable test has a positive and significant effect on the quality of financial reports with compliance with SAKTI as an intervening variable, because it produces a t-statistic value of 3.841 and a p-value of 0.000, both below the significance threshold of 0.05. The Original Sample Value of 0.292 indicates a positive and relatively strong directional effect.

Table 3. Specific Indirect Effects

Variable	Original sample	Sample mean	Standard deviation	T statistics	P values
Capital Expenditure Realization (X1) -> Compliance with SAKTI (Z) -> Quality of Financial Reports (Y)	0.187	0.19	0.062	3.033	0.001
BMN Administration (X2) -> Compliance with SAKTI (Z) -> Quality of Financial Reports (Y)	0.292	0.298	0.076	3.841	0.000

Discussions
Effect of Capital Expenditure Realization on Financial Report Quality

The results of the hypothesis test show that the Capital Expenditure Realization variable does not have a significant effect on Financial Report Quality with a significance value obtained of 0.241> 0.050, so H1 is rejected. One of the reasons why the effect of Capital Expenditure Realization on Financial Report Quality is not significant can be explained from the aspect of the accounting and reporting process itself. Capital expenditure realization has been carried out well at the work unit or project level, but related data and information are not directly or systematically reflected in the final financial report. There is the potential for delays in recording, inaccurate asset classification, or lack of integration between the technical unit implementing the expenditure and the financial unit preparing the report. This can cause the variable not to show a significant effect in this study.

The results of this study are not in line with the research by Senapan & Senapan (2021) which shows that capital expenditure has a positive relationship with the quality of financial reports. However, these results support research by Perdana & Jumansyah (2022) which states that capital expenditure realization does not have a significant effect on the quality of financial reports. This study adds to the results regarding the quality of financial reports, especially in government agencies that have high complexity of administrative and reporting processes.

The Effect of BMN Administration on the Quality of Financial Reports

The results of the hypothesis test show that the BMN Administration variable has a significant effect on the Quality of Financial Reports with a significance value obtained of 0.031 <0.050, so H2 is accepted. These results indicate that good, structured, and system-based BMN administration practices are able to create more accurate, transparent, and accountable financial information. This highlights the importance of efficient asset management as a fundamental foundation in preparing financial reports in accordance with government accounting principles, such as relevance, reliability, and transparency.

The results of this study are in line with the findings of Hermawan (2023) who emphasized the existence of a positive and significant relationship between BMN administration which includes

the bookkeeping, inventory, and reporting processes with the quality of financial reports. The existence of an information system and integration between work units in recording BMN is one of the drivers of successful reporting. On the other hand, these results differ from the findings of Amaliah et al. (2019), BMN management does not significantly affect the quality of financial reports.

Effect of Capital Expenditure on Compliance with SAKTI

The results of the hypothesis test show that the Capital Expenditure variable has a significant effect on Compliance with SAKTI with a significance value obtained of 0.000 <0.050, so H3 is accepted. This indicates that the better the capital expenditure realization process, the higher the level of user compliance in carrying out and complying with the procedures set out in the SAKTI application. In other words, the effectiveness and efficiency in managing the capital expenditure budget have a very important role in encouraging user behavior to be more orderly, accurate and in accordance with procedures in using the agency's digital financial system.

The results of this study are in line with research conducted by Usman et al., (2024) which states that Capital Expenditure Realization has a significant effect on the level of compliance with the SAKTI application.

The Influence of BMN Administration on Compliance with SAKTI

The results of the hypothesis test show that the BMN Administration variable has a significant effect on Compliance with SAKTI with a significance value obtained of 0.000 <0.050, so H4 is accepted. This means that the better the quality of BMN arrangement and management, the higher the level of compliance with the use of SAKTI. This indicates that orderly and transparent governance of state assets encourages discipline in the use of digital financial systems in a timely, accurate and procedural manner.

The results of this study are in line with research by Hermawan (2023), which emphasizes that aspects of orderly BMN bookkeeping, inventory and reporting greatly affect the use of government accounting information systems.

The Effect of Compliance with SAKTI on the Quality of Financial Reports

The results of the hypothesis test show that the Compliance with SAKTI variable has an effect on the quality of financial reports with a significance value of 0.000 <0.050, so H5 is accepted. This shows the importance of integrating information technology in state financial governance to ensure reliability, timeliness and transparency of reporting.

This finding is consistent with research by Amini et al. (2023), which shows that the implementation of SAKTI significantly improves the quality of financial reports in government institutions, especially through increasing accuracy and internal control mechanisms. On the other hand, this finding is contrary to the results of research by Amaliah et al. (2019), which in a different context and agency, found that the implementation of an application-based financial system did not necessarily have a significant effect on the quality of reports. This shows that the success of SAKTI implementation is greatly influenced by the level of user compliance and the readiness of infrastructure and human resources in each agency.

The Effect of Capital Expenditure Realization on the Quality of Financial Reports through Compliance with SAKTI as an Intervening Variable.

The results of the hypothesis test show that the Capital Expenditure Realization variable has an effect on the Quality of Financial Reports with the Compliance with SAKTI variable as an intervening variable with a significance value of 0.000 <0.050, then H6 is accepted. This shows that

when capital expenditure is managed effectively, the recording and reporting process in a system such as SAKTI becomes more accurate. This accuracy ultimately supports the preparation of valid, reliable and standard-compliant financial reports.

This finding is in line with Amini et al. (2023) and Rahayu & Surya (2021) who emphasize the importance of a system such as SAKTI in mediating the relationship between budget management and report quality. However, these results contradict Senapan & Senapan (2021) who state the direct influence of capital expenditure without the need for mediation, and Amaliah et al. (2019) who doubt the effectiveness of the system if HR is not ready.

The Influence of BMN Administration on the Quality of Financial Reports through Compliance with SAKTI as an Intervening Variable.

The results of the hypothesis test show that the BMN Administration variable has an influence on the Quality of Financial Reports with the Compliance with SAKTI variable as an intervening variable with a significance value obtained of 0.000 <0.050, so H7 is accepted. This shows that although BMN management itself has a significant effect on the quality of reports, the effect becomes stronger when the process is carried out through a system that complies with procedures such as SAKTI.

This finding supports the theory of Hermawan (2023) This highlights the importance of having a system and personnel who are knowledgeable and comply with the protocols that govern the financial information system. High quality financial reports depend not only on data and input processes, but also on how the system can control and supervise the reporting process consistently and sustainably. This finding contradicts Amaliah et al. (2019), which states that the implementation of an information system such as SAKTI does not necessarily improve the quality of financial reports, especially if it is not supported by adequate human resource and infrastructure readiness.

CONCLUSION

This study aims to analyze the effect of capital expenditure realization, BMN administration on the quality of financial reports with Compliance with SAKTI as an intervening variable. Based on the results of this study, it can be concluded that, capital expenditure realization does not have a significant effect on the quality of financial reports, BMN administration has a positive and significant effect on the quality of financial reports, Capital Expenditure Realization has a positive and significant effect on Compliance with SAKTI, BMN Administration has a positive and significant effect on Compliance with SAKTI, Compliance with SAKTI has a positive and significant effect on the quality of financial reports, Capital Expenditure Realization has a positive and significant effect on the quality of financial reports through Compliance with SAKTI and BMN Administration has a positive and significant effect on the quality of financial reports through Compliance with SAKTI.

For the government, especially the Indonesian Quarantine Agency, it is expected to focus more on strengthening the aspects of BMN administration and increasing compliance with the SAKTI system, because it has been proven to have a significant effect on the quality of financial reports. Optimization of technical training, increasing HR competency, and supervision of the implementation of capital expenditures and asset reporting need to be carried out continuously so that the financial system runs accountably and transparently in a sustainable manner.

There are several limitations in this study, where for further research it is expected to include other variables such as the quality of human resources, internal supervision, or organizational culture, which may also affect the quality of financial reports. In addition, expanding the research object to other government agencies can provide a stronger generalization of findings.

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