

Government Internal Control Systems in Indonesia: A Bibliographic Study



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ABSTRACT: This study aims to map and explain the development of research related to the Government Internal Control System (SPIP) in Indonesia for a decade and provide an overview of the future research agenda for the Government Internal Control System (SPIP) in Indonesia. The academic literature used is in the form of published articles in Sinta accredited national journals from 2011 to 2022. Mapping based on journal accreditation rank, year of article publication, research method, theory used, research object, distribution of research objects in Indonesia, research variabels, research results and future research agenda. This research uses a qualitative descriptive method with a bibliographic study approach. The data obtained were 51 articles from 37 accredited journals from Sinta 2 to Sinta 4. The results showed that the most articles were published in 2018, namely 10 articles. The majority of articles were published in the Sinta 4 rank as many as 24 articles. The most frequently used theory is agency theory. The most frequently used research method is the quantitative method of multiple regression analysis. The most frequently researched research object is in Central Java province. Based on the research results, most of the SPIP has a positive effect on the variabel quality of local government financial reports.

KEYWORDS: Government Internal Control System, Government Internal Control System, Bibliography, Literature Study

I. INTRODUCTION

The concept of internal control has long been developed since the 1900s in the United States. However, internal control as a legal basis in the United States began in 1977 with the issuance of the Foreign Corrupt Practice Act of 1977 (FCPA) or the Foreign Corrupt Practices Act. The FCPA contains rules that require public companies in America to comply with legal provisions, which include that companies are required to establish an internal control system to prevent fraud (ABeam Consulting Ltd., 2009). Meanwhile in Indonesia, the initial rules regarding internal control at the time of issuance of Presidential Instruction No. 15 of 1983 concerning Guidelines for the Implementation of Supervision and Presidential Instruction No. 1 of 1989 concerning Guidelines for Implementing Inherent Supervision. Then the PAN Ministerial Decree No. 30 of 1994 concerning the instructions for Implementation of Inherent Supervision which was renewed by Decree of the Minister of PAN No. KEP/46/M.PAN/2004. The elements of inherent control are Organizing, Personnel, Policy, Planning, Procedures, Record keeping, Reporting and Internal Review.

August 28, 2008, the Government issued PP No. 60 of 2008 concerning the Government Internal Control System (SPIP), which is a further elaboration of Article 55 paragraph (4) and Article (58) paragraph (1) and (2) of Law no. 1 of 2004 concerning the State Treasury. PP No. 60 of 2008 is an adaptation of COSO (Committee of Sponsoring Organizations of the Treadway Commission). The elements in SPIP adapted from COSO are control environment, risk assessment, control activities, information and communication, and monitoring. The purpose of implementing the SPIP is to provide adequate assurance so as to achieve effectiveness and efficiency in achieving the objectives of administering state governance, reliability of financial reporting, safeguarding state assets, compliance with laws and regulations.

The internal control system plays a key role in realizing financial accountability. Weaknesses in the financial system in government agencies have been due to weak design and implementation of internal control systems (Kawedar, 2010). This research is expected to provide an overview of the development of research related to the Government Internal Control System (SPIP) in Indonesia. The method used in this study is a bibliographic study using systematic literature reviews with data obtained through articles from relevant journals or publications. Study the bibliography was originally introduced by Hesford et al (2006)

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and Suprianto & Setiawan (2017) who made a research bibliography in the field of management accounting. Furthermore, there are many other bibliographical studies in Indonesia that examine various studies in the field of accounting including research on Financial Accounting Standards (Aksan et al., 2019), Corporate Governance (Ditta & Setiawan, 2019), Corporate Social Responsibility (Firmansyah et al., 2020) and Taxation (Herawati & Bandi, 2019). Therefore, researchers want to examine literature or literature studies regarding the development of research related to the Government Internal Control System (SPIP) in Indonesia using a systematic literature review approach through library research.

This research can contribute to efforts to find out the development of research related to the Government Internal Control System in Indonesia, so that it is hoped that it can be used as reference material for further research and can provide an overview of the future research agenda regarding the Government Internal Control System. This article is also useful for evaluation and further analysis of variables, theories and research methods on how research is related to the Government Internal Control System (SPIP) in Indonesia.

II. STUDY LITERATURE

The Committee of Sponsoring Organization of The Treadway Commission (COSO) defines that Internal control is a process, influenced by directors, management, and other personnel entities designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance (McNally, 2013). Government Regulation (PP) 60 of 2008 states that internal control is an integral process of actions and activities that are carried out continuously by leaders and all employees to provide adequate assurance in achieving organizational goals through effective and efficient activities, reliability of financial reporting, protection of state assets, and compliance with laws and regulations (Government Regulation, 2008). The SPIP elements based on Government Regulation Number 60 of 2008 are control environment, risk assessment, control activities, information and communication, and monitoring. The first element of internal control, namely the control environment, is a condition in government agencies that affects the effectiveness of internal control. Leaders of government agencies are required to create and maintain a control environment that creates positive behavior and is conducive to the implementation of SPIP in their work environment through, namely by upholding integrity and ethical values, commitment to competence, conducive leadership, establishing organizational structures according to needs, delegating authority and proper responsibilities, formulation and implementation of sound policies regarding the development of human resources, embodiment of the role of an effective government internal control apparatus and good working relations with relevant government agencies.

The second element of internal control is risk assessment. Risk assessment is an assessment activity on the possibility of events that threaten the achievement of goals and objectives of government agencies. In implementing risk assessment, heads of government agencies can carry out activities to assess and identify risks, namely by formulating objectives, both agency objectives and activity level objectives, risk identification, and risk analysis.

The third element of internal control is control activities. Government agencies are required to carry out control activities in accordance with the complexity, size, nature and function of the government agency. Control activities carried out by the intended government agency are: reviewing the performance of the government agency concerned, fostering human resources, controlling information system management, physical control over assets, determining and reviewing performance indicators and measures, segregation of functions, authorization of transactions and important events, accurate and timely recording of transactions and events, restrictions on access to resources and records, accountability for resources and records, and good documentation of internal control systems and important transactions and events.

The fourth element of internal control is information and communication. Government agencies are required to have relevant, reliable information both containing financial and non-financial information, relating to internal and external events. Government agencies are required to identify, record and communicate information appropriately and effectively. To carry out this, government agencies are required to provide and utilize various forms and means of communication, and manage, develop, and update information systems continuously.

The fifth element of internal control is monitoring the internal control system. Internal control monitoring as a process of assessing the quality of the performance of the internal control system and processes that provide assurance that audit findings and other evaluations are immediately followed up. Monitoring internal control, namely by carrying out continuous monitoring, separate evaluations, and following up on recommendations from audit results and other reviews.

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III. RESEARCH METHODOLOGY

This study uses a bibliographical approach by conducting analysis based on research topics from the point of view of scientific research (journals, proceedings or books). The purpose of this bibliographic research is to find out the development of research related to the Government's Internal Control System so that it can find research gaps from previous studies (Villas et al., 2008). Researchers are looking for studies related to the Government Internal Control System or the like that are published in national journals. Search for articles through the Garuda portal (Digital Reference Garba) using the keyword "Government Internal Control System". After finding studies related to SPIP, the researcher gave criteria, namely the first criterion of articles published were articles in journals accredited sinta 1 to sinta 4 in 2022. The second criterion was that articles in journals could be downloaded and accessed free of charge via the website. the. Articles that have been selected based on these criteria are then grouped based on the number of articles per year, journal accreditation rating, theory used, research method, research object, variables used and research results.

IV. RESULT AND DISCUSSION

Classification Based on Journal Accreditation Rating

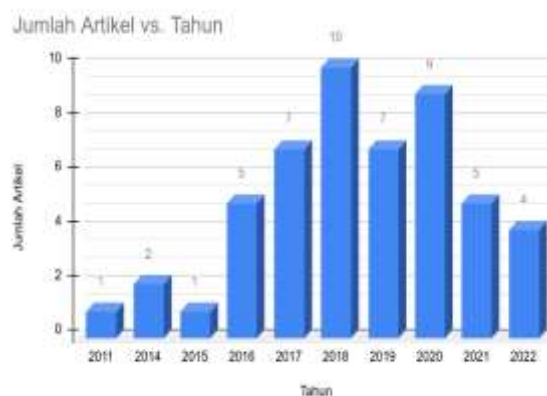
Search for literature on this research through the digital reference portal (Garuda) and the journal has been nationally accredited in Indonesia through Sinta (Science and technology index). From the search results, it can be seen in table 2 shows that of the 51 articles that became the research data, most were at the rank of Sinta 4 with 24 articles, Sinta 3 with 21 articles and the lowest was Sinta 2 with 6 articles. This is an opportunity for the topic of Government Internal Control System (SPIP) to be published in the journal Sinta 1 or International Journal.

Table 1. Classification Based on Journal Accreditation Rating

Rating	Number of Articles
Sinta 2	6
Sinta 3	21
Sinta 4	24
Total	51

Classification based on the year of publication of the article

Based on the classification of the year of publication of research articles related to the Government Internal Control System (SPIP), 2008 was the year with the most articles published, namely 10 articles, while in 2011 and 2015 the few were published, namely 1 article each. Figure 1 shows the mapping of the number of articles on SPIP published over a decade from 2011 to 2022



Graphic 1. Mapping of the Number of Articles Published per Year

Classification Based on Theory Used in Research

There are 32 out of 51 articles which implicitly mention the grand theory used in research on SPIP. Table 2 shows that agency theory is the theory most often used in research, either as a grand theory or in conjunction with other theories used. For more details, see the table below.

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Table 2. Classification Based on Theory Used

Theory	Amount
Agency Theory	10
Stewardship Theory	3
Information Usability Theory	2
Institutional Theory, Agency Theory	2
Fraud Triangle Theory	2
Stewardship theory, goal setting theory and resource based theory	1
Stewardship Theory, COSO Theory, X and Y Theory, Achievement Motivation Theory	1
Stewardship Theory, Accountability Theory	1
Theory of Moral Development	1
Contingency Theory	1
Decision Usefulness Theory, Contingency Theory	1
Public Policy Theory, Institutional Theory	1
Agency Theory, Communicative Action Theory	1
Agency Theory, Motivation Theory, Goal Setting Theory	1
Agency Theory, GONE Theory (Greed Opportunity, Needs, and Exposures)	1
Agency Theory, ERG Theory (Existence, Relatedness and Growth)	1
Agency Theory, Entity Theory	1
Goal Setting Theory, Agency Theory	1
Total	32

Classification Based on Regulations Used in Research

The Government Internal Control System (SPIP) is a regulation issued by the government through laws and regulations that apply in Indonesia. Therefore, many studies on SPIP use the theoretical framework of laws and regulations. Table 3 below shows that Government Regulation (PP) Number 60 of 2008 is the rule most often used in various studies related to SPIP.

Table 3. Classification Based on Regulations Used

Regulation	Amount
PP 60 of 2008	12
Law 5 of 2015, Law 7 of 2019, PP 60 of 2008, PP 24 of 2005	1
Law 33 of 2004, PP 56 of 2005, PP 71 of 2010	1
Law 17 of 2003, Law 1 of 2004, and Law 15 of 2004, Law 32 of 2004, PP 71 of 2010	1
PP 60 of 2008, PP 71 of 2010	1
PP 60 of 2008, BPKP Regulation No 4 of 2016	1
PP 58 of 2005, PP 71 of 2010, Law 6 of 2014	1
PP 58 of 2005	1
Total	19

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Classification Based on Research Methods

The research method most often used in research on SPIP is the quantitative research method, especially using the quantitative method of multiple regression analysis. Table 4 shows that various research methods are used related to the topic of Government Internal Control Systems (SPIP), namely qualitative methods, quantitative methods and mixed methods (qualitative & quantitative).

Table 4. Classification Based on Research Methods

Method	Amount
Descriptive Qualitative	5
Qualitative Descriptive Analysis	1
Comparative Descriptive Qualitative	1
Quantitative Regression Analysis	2
Quantitative Multiple Regression Analysis	23
Quantitative Multiple Regression Analysis and Path Analysis	1
Quantitative Regression Analysis of Panel Data	1
Quantitative Structural Equation Modeling (SEM) Analysis	4
Quantitative Confirmatory Factor Analysis	1
Quantitative Moderated Regression Analysis Method	10
Quantitative Survey Method	1
Mixed Method (Quantitative & Qualitative)	1
Total	51

Classification Based on Research Object

This study also classifies SPIP research based on the research object. Table 5 shows the object of research in 51 articles related to the Government Internal Control System which consists of various Government Agencies, both Central Government, Ministries, Government Agencies, Provincial Governments, Regional Governments (Regency/City) up to Universities and District Levels.

Table 5. Classification Based on Research Object

Object	Year
34 Provinces in Indonesia	2019
Banjarmasin Kesbangpol Agency	2022
Balai Besar Ministry of Industry Bandung	2021
Post-Harvest Center, Ministry of Agriculture	2019
DKI Jakarta Provincial Inspectorate	2019
Bandung district	2018
Bojonegoro Regency	2011
Gunung Kidul Regency	2018
South Konawe Regency	2018
North Musi Rawas Regency	2020
Wonogiri Regency	2020
Ngaglik and Ngemplak Districts	2020
Sembawa District, Banyuasin Regency, South Sumatra	2019

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Ministry of Religion of Bali Province	2017
Regency/Municipal LKPD in East Java	2020
Regency/Municipal LKPD in South Sulawesi	2016
RI Supreme Court	2020
The Age of Islamic Leadership	2018
OPD Bombana Regency	2019
OPD Kendal Regency	2018
OPD of Klaten Regency	2019
OPD Klungkung Regency	2022
OPD of Siak Regency	2021
OPD Jambi Province	2021
OPD Rokan Hilir	2020
Government Organization	2017
Batang District Government Organization	2022
Badung Regency Regional Government	2018
Local government of cities/regencies in West Java	2017
North Maluku Regional Government	2016
Regional Government of South Sumatra Province	2019
Regional government of North Sumatra Province	2020
Village Government of Pelalawan Regency	2020
Government of South Buton Regency	2022
Kebumen Regency Government	2014
Malang State Polytechnic	2018
SKPD of Bantul Regency	2018
SKPD Banyumas Regency	2018
SKPD of Muna Regency	2018
SKPD of Sragen Regency	2017
SKPD of Sukoharjo Regency	2020
SKPD Kota Bima	2017
SKPD Province of Bali	2016
SKPD West Nusa Tenggara Province	2016
SKPD Sumbawa and West Sumbawa	2016
SPIP Implementation from the perspective of the assessor (BPKP) and the local government	2021
SPKPD Yogyakarta City	2017
South Sumatra	2021
UIN Syarif Hidayatullah Jakarta	2015
Gadjah Mada University	2017
Yogyakarta State University	2014

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Distribution Based on Research Objects

The researcher classified the objects in the SPIP study above which consisted of various regions, both central and regional. Then we clustered based on the province of each research object. From Figure 1 it can be seen that Central Java Province is the province with the most research objects related to SPIP, namely 8 articles. However, there are several provinces or regions that have not been included in the SPIP research object, such as the provinces of Aceh, West Sumatra, Bengkulu, Lampung, Banten, Central Sulawesi, West Sulawesi, North Sulawesi, Gorontalo, West Kalimantan, East Kalimantan, Central Kalimantan, North Kalimantan, West Nusa Tenggara, East Nusa Tenggara, Papua, & West Papua. This is an opportunity to conduct further research related to SPIP on several provincial and local government objects



Figure 1: Distribution of Research Objects per Province

Classification Based on Research Variables

The variables in the study consist of dependent variables, independent variables, moderating variables and moderating variables. This study classifies research based on SPIP as the dependent variable in the study, SPIP as an independent variable, as a moderating variable and as a mediating variable. Table 6 below shows the classification of the dependent variable variables used in research articles on the government's internal control system (SPIP)

Table 6. Classification Based on Dependent Variables

Variable
Government internal control system (SPIP)
Quality of Local Government Financial Reports
Managerial Performance
Government/ Regional Performance
The Effectiveness of Regional Financial Management
Village Fund Management Accountability
Government Agencies Performance Accountability
Weaknesses on Internal Control
Misstatement of Regional Government Financial Accounting Records
Relevance of Local Government Financial Statements
Disclosure of Financial Statements
Implementation of Financial Reporting Transparency
Implementation of Good Governance
Fraud Prevention
Audit Opinion
Central Government Financial Statements
Quality of Financial Report Information

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Corruption
Organizational Performance
Regional Government Financial Performance
Timeliness of Village Government Financial Reports
Accounting Error
Accounting Fraud
Financial Report Capacity
Fraud
The Effectiveness of the Implementation of the Regional Financial Information System
Financial Reporting Accountability

Table 7 shows the classification of the independent variables used in studies related to the Government's Internal Control System. The independent variables used vary widely based on various grand theories used in research related to the Government Internal Control System (SPIP).

Table 7. Classification Based on Independent Variables

Independent
Government Internal Control System (SPIP)
HR Competence
Utilization of Information Technology
Control Environment
Organizational Commitment
Control Activities
Information and Communication
The Role of Internal Audit
Risk Assessment
Monitoring
Apparatus Competency
Good governance
Regional Financial Accounting System
Application of accrual-based Government Accounting Standards (SAP).
Budget Participation
Leadership Style
Organizational culture
Local Government Size
Legislative Size
Independence Level
Follow-up
The use of Information Technology
Audit Findings

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External Pressure
Regional Financial Management Information System
Regional financial accounting system
Rationalization
Quality Assurance
pressure
Regional Financial Management
Supervision
Application of Government Accounting Standards
Administration of Tax Receivables
Society participation
normative isomorphism
Work motivation
Individual Morality
Risk Management
Local Government Size
Audit Result Report
Work Conflict
Government Performance
Non-compliance with Regulations
Budget Availability
Chance
Regional independence
Ability
SPI weakness
Budget clarity
Number of Audit Findings on SPI
Number of Compliance Audit Findings
Internal Control System
Integrity
Human Resource Quality _
Government Complexities
Economic Growth
Coercive Isomorphism _
Village Financial System Application
Public Accountability

Classification Based on Research Results

Table 8 shows studies related to the Government Internal Control System (SPIP) as the dependent variable that was first carried out in 2014 by Ismani et al (2014) regarding the implementation of the government internal control system at Yogyakarta State University which has been going well. Furthermore, Sagara (2016) examined the effectiveness of the role of internal auditors in

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the government's internal control system (SPIP), the results showed that the role of internal auditors was very adequate in the SPIP function. Kibtiyah et al (2017) examined the influence of competence, organizational culture and leadership style on SPIP where the results had a positive effect. Yasmine (2018) . In 2019 there were two studies conducted by Mulyono & Purwantoro (2019) and Anindyajati & Dharma (2019) whose results also had a positive effect. Finally, research in 2021 conducted by Mukhlis et al (2021)

Table 8. Classification Based on SPIP Research Results as Dependent Variable

Independent	Author	Results
Competence of Procurement Officers, Organizational Culture & Leadership Style	(Kibtiyah et al., 2017)	Yes
Control Environment, Risk Assessment, Control Activities, Information and Communication, Monitoring Internal Control	(Yasmin, 2018)	Yes
Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring	(Ismani et al., 2014)	Yes
Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring	(Mulyono & Purwantoro, 2019)	Yes
Normative isomorphism and coercive isomorphism	(Anindyajati & Dharma, 2019)	Yes
The Role of Internal Auditors	(Sagara, 2016)	Yes
Maturity Assessment, Quality Assurance, The Use of Management Information System	(Mukhlis et al., 2021)	Yes

SPIP is also used as a moderating variable in 4 studies related to the Government Internal Control System (SPIP). Table 9 shows that SPIP moderates the effect of independent variables on the dependent variable in the research of Anggi et al (2021) and A. Rahayu & Mardiana (2016) . Meanwhile, the research by Adha Inapty & Martiningsih (2016) and Apriani (2020) shows that SPIP is not a moderating variable. In addition to moderating variables, SPIP acts as a mediating variable between the independent variables and the dependent variable. Table 10 shows research conducted by Syarifudin Akhmad (2014) that SPIP mediates the role of auditing and human resource competency on the quality of local government financial reports.

Table 9. Classification Based on SPIP Research Results as a Moderating Variable

Independent	dependent	Author	Results
Application of accrual-based Government Accounting Standards (SAP), Apparatus Competence, Role of Internal Audit	Quality of Financial Report Information	(Adha Inapty & Martiningsih, 2016)	No
Pressure, Opportunity, Rationalization, Capability & Integrity	Corruption	(Apriani, 2020)	No
Regional Financial Accounting System, Regional Financial Management Information System, Competency of Human Resources	The Effectiveness of Regional Financial Management	(Anggi et al., 2021)	Yes
Local Government Measures, Degree of Independence, Legislative Measures & Audit Findings	Disclosure of Financial Statements	(Rahayu & Mardiana, 2016)	Yes

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Table 10. Classification Based on SPIP Research Results as a Mediating Variable

Independent	dependent	Author	Results
HR Competence, Audit Role	Quality of Local Government Financial Reports	(Syarifudin Akhmad, 2014)	Yes

Table 11 shows SPIP as an independent variable where almost all research results have a positive effect. However, the Government Internal Control System (SPIP) has no effect on financial reporting accountability (Oktaviani & Sari, 2020b), Fraud (Ayem & Kusumasari, 2020) has a negative effect on accounting errors (Dennyningrat & Suputra, 2018). The most frequently studied dependent variable is the effect of SPIP on the quality of government financial reports (Alminanda & Marfuah, 2018; Aziyah & Yanto, 2022; Hanalir et al., 2018; Mildamayanti et al., 2018; Nusa Bangsa, 2018; Pradipa, 2016; Syarifudin Akhmad, 2014; Triono & Dewi, 2020)

Table 11. Classification Based on SPIP Research Results as Independent Variable

Dependent	Author	Results
Government Agencies Performance Accountability	(Mujannah et al., 2022; Syahrir et al., 2020)	Yes
Financial Reporting Accountability	(Oktaviani & Sari, 2020)	No
Village Fund Management Accountability	(Mufti Arief Arfiansyah, 2020)	Yes
The Effectiveness of Regional Financial Management	(Indika & Ramadani, 2021)	Yes
Fraud	(Ayem & Kusumasari, 2020)	No
Performance of Government Agencies	(Noviyana & Pratolo, 2018; Sunarmo et al., 2018; Welly, 2021)	Yes
Regional Government Financial Performance	(Pujiono et al., 2016)	Yes
Quality of Local Government Financial Reports	(Alminanda & Marfuah, 2018; Aziyah & Yanto, 2022; Hanalir et al., 2018; Mildamayanti et al., 2018; Nusa Bangsa, 2018; Pradipa, 2016; Syarifudin Akhmad, 2014; Triono & Dewi, 2020)	Yes
Accounting Error	(Dennyningrat & Suputra, 2018)	No
Fraud Prevention	(Kartadjumena Eriana & Indriyati Nur, 2021)	Yes
Relevance of Local Government Financial Statements	(Ayem & Husen, 2017)	Yes
Financial Report Capacity	(Ridzal et al., 2022)	Yes

Future Research Agenda

Agenda for further research after classifying and analyzing research on SPIP can be seen in table 12. Provides recommendations for research on (SPIP) in Indonesia based on the grand theory used, research variables (dependent, independent, moderation and mediation) and opportunities for research objects that are still has not been studied or is rarely researched for the development of research on government internal control systems (SPIP) in the future.

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Table 12 Future Research Agenda

Items	Recommendation
Theory	Agency Theory , Stewardship Theory , Information Usability Theory , Institutional Theory, Fraud Triangle Theory , Goal setting theory , Resource based theory , COSO Theory , X and Y Theory , Achievement Motivation Theory , Accountability Theory , Moral Development Theory , Contingency Theory , Usefulness Decision Theory , Public Policy Theory , Communicative Action Theory , GONE (Greed Opportunity, Needs, and Exposes) Theory , ERG (Existance, Relatedness and Growth) Theory & Entity Theory
Dependent Variable	Quality of Regional Government Financial Reports , Government Internal Control System (SPIP) , Managerial /Institutional/Pemda Financial Performance , Effectiveness of Regional Financial Management , Accountability of Village Fund Management , Accountability of Government Agency Performance , Weaknesses on Internal Control , Misstatement of Local Government Financial Accounting Records , Relevance of Regional Government Financial Reports , Islamic Perspective , Disclosure of Financial Statements , Implementation of Transparency in Financial Reporting , Implementation of Good Governance Fraud Prevention , Audit Opinion , Central Government Financial Reports , Information Quality of Financial Statements , Corruption , Timeliness of Village Government Financial Reports , Accounting Errors , Accounting Fraud , Financial Statement Capacity , Fraud , Effectiveness of Regional Financial Information System Implementation , & Accountability of Financial Reporting
Independent Variable	Government Internal Control System (SPIP), HR Competence, Information Technology Utilization, Control Environment, Organizational Commitment, Control Activities, Information and Communication, Internal Audit Role, Monitoring Risk Assessment, Apparatus Competence, Good Governance, Regional Financial Accounting System, Application of Accounting Standards Accrual-based Government (SAP), Budget Participation, Leadership Style, Organizational Culture, Local Government Size, Legislative Size, Level of Independence, Follow Up, The use of Information Technology, Audit Findings, External Pressure, Regional Financial Management Information System, Regional financial accounting system, Rationalization, Quality Assurance, Pressure, Regional Financial Management, Oversight, Application of Government Accounting Standards, Administration of Tax Receivables, Community Participation, Normative isomorphism, Work Motivation, Individual Morality, Risk Management, Local Government Size, Audit Reports, Conflict Work Performance fairly nah, Non-compliance with Regulations, Availability of Opportunity Budget, Regional independence, Capability, Weaknesses of SPI, Clarity of Budget, Number of Audit Findings on SPI, Total Audit Findings on Compliance, Internal Control System, Integrity, Human Resource Quality, Government Complexities, Economic Growth, Coercive Issomorphism, Village Financial System Application, & Public Accountability
Moderation (Mediation)	& Accountability, Transformational Leadership Style, Organizational Commitment, Human Resource Competence, Work Conflict, Individual Loyalty, Morality, Anti-Fraud Awareness, Organizational Commitment, & (Public Accountability)
Research Object Recommendations	Sumatra (West, Aceh, Bengkulu, Lampung), Banten, Sulawesi (Central, West, North & Gorontalo), Kalimantan (West, East, Central, North), Nusa Tenggara (West & East), Papua, West Papua,

V. CONCLUSION

This study aims to see an overview of the development of research related to the government internal control system (SPIP) in Indonesia for a decade from 2011 to 2022. The analysis was conducted on 51 articles from 37 nationally accredited journals sinta 2 to sinta 4. Researchers classify articles based on the number of articles per year, accreditation rating, theory, methods, objects, variables and research results. The results showed that the most articles were published in 2018, namely 10 articles. The majority of articles published at the level of sinta 4 were 24 articles, sinta 3 were 21 articles and sinta 2 were 6 articles. The theory most often used is agency theory. The most frequently used research method is the quantitative method of multiple regression analysis. The research object that is most frequently studied is the province of Central Java. Based on the research results, most SPIPs have a positive effect on the variable quality of local government financial reports. While SPIP as a

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moderating variable influences regional financial accounting system variables, regional financial management information systems, human resource competence on the effectiveness of regional financial management and regional government size variables, level of independence, legislative size, audit findings on financial statement disclosures as well. Meanwhile, as a mediating variable, SPIP mediates the influence of human resource competence, the role of auditing on the quality of local government financial reports.

This research is expected to contribute to gap research findings that can be used as a reference in the academic literature on the development of government internal control system (SPIP) research in Indonesia. The limitation of this research is because it only uses a bibliographical approach, further research can take a more comprehensive approach using larger article data using software-assisted data mining analysis in order to explore and identify relevant and detailed information from the studies that have been conducted.

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