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Analysis of the Effect of Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring on the Performance of Local Government Financial Management in Jambi Province with Human Resource Capacity as a Moderating Variable

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Abstract: This study aims to analyze the influence of Government Internal Control System (SPIP) components control environment, risk assessment, control activities, information and communication, and monitoring on the financial management performance of Jambi Provincial Government, as well as to examine human resource capacity as a moderating variable. The study employs a quantitative approach with descriptive and causal research design. A saturated sampling technique was used, involving all 100 employees of BPKPD Jambi Province. Data were collected through a Likert-scale questionnaire and analyzed using multiple linear regression and Moderated Regression Analysis (MRA) with SPSS, preceded by data quality and classical assumption tests. The findings reveal that all SPIP components have a significant effect on financial management performance. The control environment, risk assessment, and control activities show significant negative effects, while information and communication, as well as monitoring, demonstrate significant positive effects. An R^2 value of 0.834 indicates that the five SPIP variables explain 83.4% of performance variance. Human resource capacity does not moderate most relationships, but negatively moderates the effect of monitoring. This study highlights the crucial role of effective SPIP implementation and continuous human resource development in ensuring strong financial management performance in regional governments.

Keyword: Government Internal Control System, Human Resource Capacity, Monitoring, Regional Financial Management Performance.

INTRODUCTION

Human resources are individuals who are directly involved in an organization and participate in management, planning, and evaluation. The success of an organization is strongly influenced by the performance of employees within an institution; therefore, it is important for the institution to pay attention to its employees by providing skills and knowledge.

Performance is the work result that can be achieved and the work process that complies with the established provisions and criteria (Suwarto, 2020). In the context of the State Civil Apparatus (ASN), performance is determined based on the Regulation of the Minister of Administrative and Bureaucratic Reform of the Republic of Indonesia Number 6 of 2022, which consists of two important components: the Employee Performance Target (SKP) and the Work Behavior component (PK) (Ministerial Regulation PANRB No. 6 of 2022).

Performance appraisal is a crucial component within an institution, as employee success greatly contributes to the overall achievement of the organization. However, challenges still exist in which performance evaluation is not carried out properly by institutions, resulting in difficulties in accurately assessing employee performance.

BPKPD, as a regional agency responsible for financial affairs, holds a strategic role in the implementation of regional governance. The complexity of these duties requires a highly competent apparatus and optimal performance. To achieve this goal, the organization must pay attention to factors that influence performance, including the Government Internal Control System (SPIP) and human resource capacity. SPIP, as stated in Government Regulation No. 60 of 2008, is an integrated process within organizational activities to ensure the effectiveness of operations, the reliability of financial reporting, the protection of assets, and compliance with regulations.

In addition, human resource capacity is a major issue in development. Low-quality human resources can hinder economic growth and national competitiveness. Employee competence, as stated in the National Civil Service Agency Decree No. 46A of 2003, includes the knowledge, skills, and attitudes required to work professionally and efficiently. Thus, the quality of human resources is directly related to institutional performance.

Various problems occurring in the Provincial Government of Jambi highlight the importance of internal control and human resource competence. Findings from the Badan Pemeriksa Keuangan (BPK) revealed mismatches in the management of BOS funds, irregularities in fixed asset administration, procurement processes that violated regulations with values up to IDR 3.20 billion, as well as under-execution of work volume in project packages worth IDR 4.83 billion www.jambi.bpk.go.id. Additionally, a fictitious official travel expense of IDR 100 million was discovered www.beritasatu.com, 2017, along with inconsistencies in the allocation of PKB incentives, idle cash, and a cash deficit amounting to IDR 2.18 billion www.jambi.tribunnews.com. These conditions correspond with a provincial budget deficit for three consecutive years and a low performance accountability score of 58.70 (Grade C). This situation underscores the need for improved internal control systems and enhanced human resource capacity.

Agency Theory explains the relationship between the principal, who establishes and oversees the contract, and the agent, who performs tasks in accordance with the principal's interests. In modern economic practices, company owners or shareholders tend to delegate organizational management to professional managers as agents so that operations run more efficiently and can generate optimal profits. These professionals are given full authority to manage the company, while owners act to monitor their performance and design incentive systems that encourage agents to work in line with organizational interests. This concept is also reflected in the relationship between the executive and legislative bodies in regional governments, which contains agency relations along with its potential issues (Suheri et al., 2018). Agency theory has therefore become an important foundation in public sector accounting and budgeting studies, as it emphasizes the necessity of delegated authority accompanied by control mechanisms to ensure that agents act according to organizational objectives.

The Government Internal Control System (SPIP) is an essential component mandated by Law No. 1 of 2004 Article 58 and further elaborated in Government Regulation No. 60 of

2008. SPIP is defined as a control process implemented comprehensively within central and regional government environments to provide reasonable assurance that institutional activities are carried out effectively, efficiently, accountably, and in accordance with regulations. SPIP can serve as a managerial instrument to control transactions up to the preparation of financial statements, which then become the basis for decision-making. Internal control provides reasonable, not absolute, assurance because the possibility of human error, collusion, and management override of control processes renders the system inherently imperfect (Susanto, 2018).

The elements of the Government Internal Control System (SPIP), as stated in Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP), consist of the following components:

1. Control environment refers to the establishment of an organizational atmosphere and the creation of awareness regarding the importance of control within an organization. Several factors influence the control environment, including integrity and ethical values, commitment to competence, participation of the board of directors and audit committee, management philosophy and operating style, as well as the establishment of authority and responsibility.
2. Risk assessment is an activity carried out by management to identify and analyze risks that hinder the organization from achieving its objectives (Wulandari, 2021). Risks may arise or change due to the following conditions: changes in the operating environment, new personnel, new or improved information systems, and corporate restructuring.
3. Control activities are active measures taken in response to the results of risk assessment so that existing risks can be mitigated. These activities include policies and procedures established by management to provide reasonable assurance that the objectives of government institutions are achieved. In accordance with Government Regulation No. 60 of 2008, to enable effective communication of information, government agency leaders must fulfill several requirements: 1) The ability to provide and utilize communication forms and channels. 2) The ability to manage, develop, and continuously update information systems.
4. Monitoring is the process of determining the quality of internal control performance over time. Monitoring includes timely evaluation of the design and operation of controls and the implementation of corrective actions. This process is carried out through continuous monitoring activities, separate evaluations, or a combination of both (Halim, 2018).

Human resource capacity plays a crucial role in the success of an organization, particularly because people are the primary drivers of all operational processes (Nurmadiah, 2016). HR capacity can be observed through the level of education, training, work experience, and skills possessed (Guslidiawati et al., 2021). This capacity reflects the responsibility and competence of employees in carrying out their duties (Damayanti, 2018). Without adequate human resource quality, systems and policies that have been well designed will not function optimally, especially in public organizations that demand accountability in providing services to the community.

A number of previous studies have shown varying results regarding the effect of SPIP on financial performance. Several studies, such as Welly (2021), Haris et al. (2022), Putri et al. (2023), Aziz and Fitriaty (2023), Prabawa et al. (2020), and Aurelia and Tarmizi (2023), found a positive effect. However, Romadhona and Asyik (2023) reported different results. Recent studies also categorize SPIP into five elements: control environment, risk assessment, control activities, information and communication, and monitoring. Findings regarding each element are also inconsistent; for example, the control environment was found to have an effect by Sandra (2021) and Febro et al. (2024), but no effect according to Apriani et al. (2021). Similar inconsistencies occur in the variables of risk assessment, control activities, information and communication, as well as monitoring. Human resource capacity also shows differing research

results, where Aurelia and Tarmizi (2023) and Sinosi et al. (2025) found a positive effect, while Yenni et al. (2024) stated that it does not moderate the relationship between variables.

Referring to the theoretical foundations and previous empirical findings, the hypotheses formulated in this study are as follows:

H_1 : The control environment influences the financial management performance of Jambi Province.
H_2 : Risk assessment influences the financial management performance of Jambi Province.
H_3 : Control activities influence the financial management performance of Jambi Province.
H_4 : Information and communication influence the financial management performance of Jambi Province.
H_5 : Monitoring influences the financial management performance of Jambi Province.
H_6 : Human resource capacity moderates the effect of the control environment on the financial management performance of Jambi Province.
H_7 : Human resource capacity moderates the effect of risk assessment on the financial management performance of Jambi Province.
H_8 : Human resource capacity moderates the effect of control activities on the financial management performance of Jambi Province.
H_9 : Human resource capacity moderates the effect of information and communication on the financial management performance of Jambi Province.
H_{10} : Human resource capacity moderates the effect of monitoring on the financial management performance of Jambi Province.

METHOD

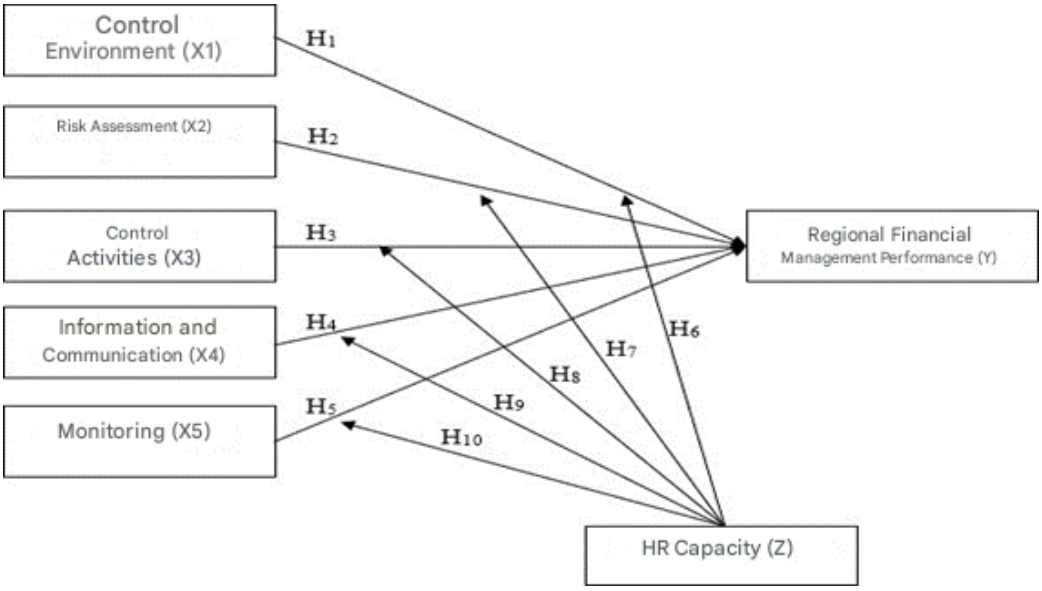
This study uses a quantitative descriptive approach to describe the research object based on field data collected through questionnaires. The study is causal in nature because it seeks to explain the cause-and-effect relationship between the Government Internal Control System as the independent variable and the Financial Management Performance of Jambi Province as the dependent variable, with Human Resource Capacity as the moderating variable. The research respondents were employees of the Regional Financial and Revenue Management Agency (BPKPD) of Jambi Province. The research population consisted of 100 employees, all of whom were sampled using the saturated sampling technique, which is the selection of the entire population as a sample when the population size is relatively small or when the research requires generalization with a minimal margin of error (Sugiyono, 2019; Sekaran, 2006). The selection of this technique allows researchers to obtain a comprehensive picture of the actual conditions, while avoiding the uncertainty that often arises in random sampling methods. All data were analyzed using IBM SPSS Statistics.

Data collection was conducted through literature review and field research. The literature review was conducted by referring to journals, theses, dissertations, government policies, and various other scientific sources relevant to the research topic. Meanwhile, primary data was obtained directly from respondents through a structured questionnaire compiled using a 1–5 Likert scale, where respondents chose answers ranging from strongly disagree to strongly agree.

Data analysis techniques include descriptive statistics, data quality testing, classical assumption testing, and hypothesis testing. Descriptive statistics are used to provide an overview of the mean, standard deviation, maximum value, and minimum value (Ghozali, 2018). Validity testing is carried out by comparing the corrected item-total correlation value with the r-table value using the Karl Pearson approach. An item is considered valid if the significance value is <0.05 or the calculated r is greater than the r-table (Ghozali, 2018). Reliability testing was performed using Cronbach's Alpha coefficient, where the instrument was declared reliable if the alpha value was >0.60 (Ghozali, 2018). The reliability category refers to the range of values proposed by Hamidah & Wulandari (2021).

To ensure data validity, the study also used classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests. The normality test used Kolmogorov-Smirnov, histogram,

and probability plot, with the criterion of normally distributed data if the significance value was >0.05 (Ghozali, 2018). Multicollinearity was tested using VIF and tolerance values, with the condition that multicollinearity did not occur if VIF ≤10 and tolerance ≥0.10. The heteroscedasticity test used a scatterplot graph, where a random point distribution pattern indicated the absence of heteroscedasticity (Ghozali, 2018).



Source: Processed Data

Figure 1. Research Model

Hypothesis testing was conducted using multiple linear regression to determine the effect of five independent variables, namely Control Environment (X1), Risk Assessment (X2), Control Activities (X3), Information and Communication (X4), and Monitoring (X5), on the dependent variable of Local Financial Management Performance (Y). The t-test was used to assess the partial effect of each variable, with the variable considered influential if the significance value was <0.05 (Ghozali, 2018). In addition, the coefficient of determination (adjusted R^2) test was used to see the amount of variation in the dependent variable that could be explained by all independent variables. The study also used Moderated Regression Analysis (MRA) to test whether Human Resource Capacity (Z) strengthens or weakens the relationship between independent and dependent variables through interaction variable analysis (X×Z).

RESULT AND DISCUSSION

Results of Descriptive Statistical Analysis

Table. 1 Descriptive Statistics of Control Environment Variables (X1)

	N	Minimum	Maximum	Mean	Std. Deviation
X1.1	100	3	5	4,36	,612
X1.2	100	3	5	4,31	,615
X1.3	100	3	5	4,30	,628
X1.4	100	2	5	4,37	,706
X1.5	100	1	5	4,33	,682
X1.6	100	3	5	4,30	,611
X1.7	100	2	5	4,38	,663
X1.8	100	2	5	4,37	,706
X1.9	100	2	5	4,21	,769
X1.10	100	3	5	4,44	,592
Total X1	100	30	50	43,77	3,218

Source: Output SPSS, 2025

The Environmental Control Variable (X1) has a total average of 43.37 with a standard deviation of 3.218, indicating that the respondents' answers are relatively uniform. The average

for each indicator is in the range of 4.21–4.44, meaning that most respondents fall into the agree to strongly agree category. Although the minimum value ranges from 1–3 and the maximum value reach 5, the majority of responses still lean toward positive assessments. This shows that the implementation of the control environment at the Jambi Provincial BPKPD is running well and consistently.

Table 2. Descriptive Statistics of Risk Assessment Variables (X2)

	N	Minimum	Maximum	Mean	Std. Deviation
X2.1	100	3	5	4,37	,630
X2.2	100	2	5	4,30	,759
X2.3	100	2	5	4,25	,636
X2.4	100	3	5	4,25	,642
X2.5	100	2	5	4,37	,614
X2.6	100	2	5	4,37	,677
X2.7	100	2	5	4,35	,657
X2.8	100	2	5	4,35	,687
X2.9	100	2	5	4,25	,730
X2.10	100	3	5	4,31	,647
Total X2	100	30	50	43,07	3,459

Source: Output SPSS, 2025

The Risk Assessment Variable (X2) has a total average of 43.07 with a standard deviation of 3.459, indicating that the data is fairly stable and not far from its average value. The average for each indicator is in the range of 4.15–4.37, showing that most respondents gave ratings ranging from agree to strongly agree. The minimum value is 2 and the maximum is 5, indicating that there is variation in the answers, although the trend remains positive. Overall, these results illustrate that the risk assessment process at the BPKPD of Jambi Province has been carried out well.

Table 3. Descriptive Statistics of Control Activity Variables (X3)

	N	Minimum	Maximum	Mean	Std. Deviation
X3.1	100	2	5	4,18	,821
X3.2	100	2	5	4,28	,683
X3.3	100	2	5	4,20	,636
X3.4	100	3	5	4,41	,605
X3.5	100	2	5	4,21	,686
X3.6	100	2	5	4,33	,711
X3.7	100	3	5	4,37	,597
X3.8	100	3	5	4,31	,647
X3.9	100	2	5	4,36	,644
X3.10	100	3	5	4,36	,578
Total X3	100	30	50	43,01	3,350

Source: Output SPSS, 2025

The Control Activity variable (X3) has a total average of 43.01 with a standard deviation of 3.350, indicating that the respondents' answers are fairly stable. The average for each indicator is in the range of 4.18–4.41, meaning that the majority of respondents gave ratings ranging from agree to strongly agree. The minimum value of 2 and maximum of 5 indicate differences in opinion, although the trend remains positive. Overall, these results show that control activities at the BPKPD of Jambi Province have been running well and effectively in supporting regional financial management.

Table 4. Descriptive Statistics of Information and Communication Variables (X4)

	N	Minimum	Maximum	Mean	Std. Deviation
X4.1	100	1	5	4,39	,815
X4.2	100	2	5	4,24	,698
X4.3	100	2	5	4,26	,630
X4.4	100	2	5	4,33	,652
X4.5	100	2	5	4,26	,799
X4.6	100	2	5	4,26	,661
X4.7	100	2	5	4,18	,687
X4.8	100	2	5	4,11	,737
X4.9	100	2	5	4,31	,662
X4.10	100	2	5	4,28	,697
Total X4	100	30	50	42,62	3,516

Source: Output SPSS, 2025

The Information and Communication variable (X4) has a total average of 42.62 with a standard deviation of 3.516, indicating that the respondents' answers are quite consistent. The average for each indicator is in the range of 4.11–4.39, meaning that the majority of respondents agree to strongly agree with the effectiveness of the information and communication system. The minimum value of 1 and maximum value of 5 indicate differences in opinion, although the trend remains positive. Overall, these findings show that the information and communication system at the Jambi Provincial BPKPD has functioned well and has helped facilitate the delivery of information and coordination in regional financial management.

Table 5. Descriptive Statistics of Monitoring Variables (X5)

	N	Minimum	Maximum	Mean	Std. Deviation
X5.1	100	2	5	4,33	,766
X5.2	100	3	5	4,28	,621
X5.3	100	3	5	4,37	,614
X5.4	100	2	5	4,38	,648
X5.5	100	3	5	4,42	,572
X5.6	100	3	5	4,37	,630
X5.7	100	2	5	4,39	,601
X5.8	100	3	5	4,27	,664
X5.9	100	3	5	4,46	,610
X5.10	100	3	5	4,40	,603
Total X5	100	30	50	43,67	3,251

Source: Output SPSS, 2025

The Monitoring Variable (X5) has a total average of 43.67 with a standard deviation of 3.251, indicating that respondents' perceptions of the implementation of monitoring functions are very good and fairly consistent. The average for each indicator is in the range of 4.27–4.46, meaning that most respondents agree to strongly agree with the effectiveness of monitoring activities. The minimum value of 2 and maximum value of 5 indicate slight differences in opinion, although the trend remains positive. Overall, these results show that the monitoring process at the BPKPD of Jambi Province has been running optimally, both in ensuring procedural compliance and in supporting improvements in regional financial management performance.

Table 6. Descriptive Statistics of Local Financial Management Performance Variables (Y)

	N	Minimum	Maximum	Mean	Std. Deviation
X6.1	100	3	5	4,49	,643
X6.2	100	2	5	4,28	,637
X6.3	100	3	5	4,31	,598
X6.4	100	3	5	4,34	,555
X6.5	100	3	5	4,43	,573
X6.6	100	3	5	4,43	,590
X6.7	100	3	5	4,38	,648
X6.8	100	2	5	4,20	,620
X6.9	100	2	5	4,17	,792
X6.10	100	3	5	4,30	,577
Total X6	100	30	50	43,33	3,035

Source: Output SPSS, 2025

The Regional Financial Management Performance Variable (Y) has a total average of 43.33 with a standard deviation of 3.035, indicating that the respondents' assessments are very good and relatively stable. The average for each indicator is in the range of 4.17–4.49, meaning that the majority of respondents agree to strongly agree that regional financial management has been effective. The minimum value of 2 and maximum value of 5 indicate that there is little variation in perception, although the trend remains positive. Overall, these results show that the Jambi Provincial BPKPD is capable of managing regional finances efficiently, transparently, and accountably in accordance with the principles of good governance.

Table 7. Descriptive Statistics of Human Resource Capacity Variables (Z)

	N	Minimum	Maximum	Mean	Std. Deviation
Z1	100	1	5	4,23	,897
Z2	100	2	5	4.14	,804
Z3	100	1	5	4,19	,873
Z4	100	3	5	4,29	,574
Z5	100	2	5	4,22	,786
Z6	100	1	5	4,06	,952
Z7	100	1	5	4,18	,857
Z8	100	1	5	4,23	,874
Z9	100	2	5	4,28	,697
Z10	100	3	5	4,58	,622

Source: Output SPSS, 2025

The Human Resource Capacity variable (Z) has a minimum value of 1 and a maximum value of 5, with each indicator averaging between 4.06 and 4.58 and a standard deviation of 0.574 to 0.952. These average values indicate that most respondents agreed to strongly agreed with the statements describing human resource capacity at the Jambi Provincial BPKPD. Indicator Z10 has the highest average of 4.58, indicating that employee capabilities in this aspect are considered very good. Meanwhile, indicator Z6 has the lowest average of 4.06, but it is still in the positive category. Overall, these results show that human resource capacity at the Jambi Provincial BPKPD is very good, with low variation in responses, reflecting consistency in respondents' perceptions.

Data Quality Test Results

1. Data Validity Test

Table 8. Data Validity Test Results

Variabel		1	2	3	4	5	6	7	8	9	10
X1	PC	,322**	,513**	,525**	,384**	,597**	,462**	,478**	,624**	,478**	,492**
	Sig	,001	,000	,000	,000	,000	,000	,000	,000	,000	,000
X2	PC	,563**	,654	,552**	,497**	,539**	,511**	,496**	,487**	,396**	,492**
	Sig	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
X3	PC	,539**	,537**	,502**	,457**	,527**	,588**	,513**	,418**	,439**	,531**
	Sig	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
X4	PC	,433**	,441**	,401**	,549**	,546**	,391**	,451**	,554**	,611**	,612**
	Sig	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
X5	PC	,527**	,537**	,492**	,482**	,391**	,474**	,609**	,561**	,551**	,501**
	Sig	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
Y	PC	,470**	,464**	,527**	,509**	,527**	,371**	,495**	,448**	,573**	,462**
	Sig	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
Z	PC	,645**	,642**	,601**	,564**	,756**	,757**	,687**	,554**	,518**	,362**
	Sig	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000

Source: Output SPSS, 2025

The validity test results show that all items in the Control Environment (X1), Risk Assessment (X2), Control Activities (X3), Information and Communication (X4), and Monitoring (X5) variables have a correlation value to the total variable score greater than r-table (0.196) with a significance of < 0.05. These results indicate that each statement in each variable is valid and capable of consistently describing the construct being measured. The same results were also found in the Regional Financial Management Performance (Y) and Human Resource Capacity (Z) variables, where all indicators showed correlations that were eligible and significant. Thus, all questionnaire items in all research variables were declared suitable for use in the next analysis process because they were proven to be valid and accurate in measuring the intended construct.

2. Data Reliability Test

Table 9. Data Reliability Test Results

Variabel	Cronbach's Alpha Value
Control Environment (X1)	,643
Risk Assessment (X2)	,696
Control Activities (X3)	,674
Information and Communication (X4)	,663
Monitoring (X5)	,687
Regional Financial Management Performance (Y)	,638
Human Resource Capacity (Z)	,815

Source: Output SPSS, 2025

Reliability testing was conducted to ensure that each research instrument was able to provide consistent results when measured again under the same conditions. The test results showed that all variables in this study had Cronbach's Alpha values above the minimum threshold of 0.60, thus proving to be reliable. The Control Environment variable (X1) recorded a value of 0.643, Risk Assessment (X2) was 0.696, Control Activities (X3) was 0.674, Information and Communication (X4) was 0.663, and Monitoring (X5) was 0.687. All of these values indicate that the instruments for each variable have adequate consistency and are suitable for use in further analysis. A similar pattern can be seen in the Regional Financial Management Performance (Y) variable, with a value of 0.638, which remains in the reliable category. Meanwhile, the Human Resource Capacity (Z) variable has the highest value, namely 0.815, which indicates a very good level of reliability. Overall, all statement items in each variable have met the internal consistency criteria and can be used in the next stages of research.

Results of Classical Assumption Tests

1. Normality Test

Table 10. Normality Test Results

		Unstandardized Residual
N		100
Normal Paraneters[a,b]	Mean	,0000000
	Std. Deviation	1,95237965
Most Extreme Differences	Absohite	,061
	Positive	,033
	Negative	-,061
Test Statistic		,061
Asymp. Sig. (2-tailed)		,200

Sourcer: Output SPSS, 2025

The Asymp. Sig. (2-tailed) value of 0.200, which is greater than the significance level of 0.05, indicates that the residual data is normally distributed. This result confirms that the regression model has met the normality assumption, so that the data distribution is considered reasonable and the model is suitable for use in regression analysis in the next stage.

2. Multikolinearity Testy

Table 11. Multikolinearity Test Result

	Model	Collinearity Statistics	Collinearity Statistics
		Tolerance	VIF
1	(Constant)		
	Total X1	,503	1,988
	Total X2	,604	1,656
	Total X3	,439	2,279
	Total X4	,587	1,704
	Total X5	,508	1,967
	Total Z	,645	1,551

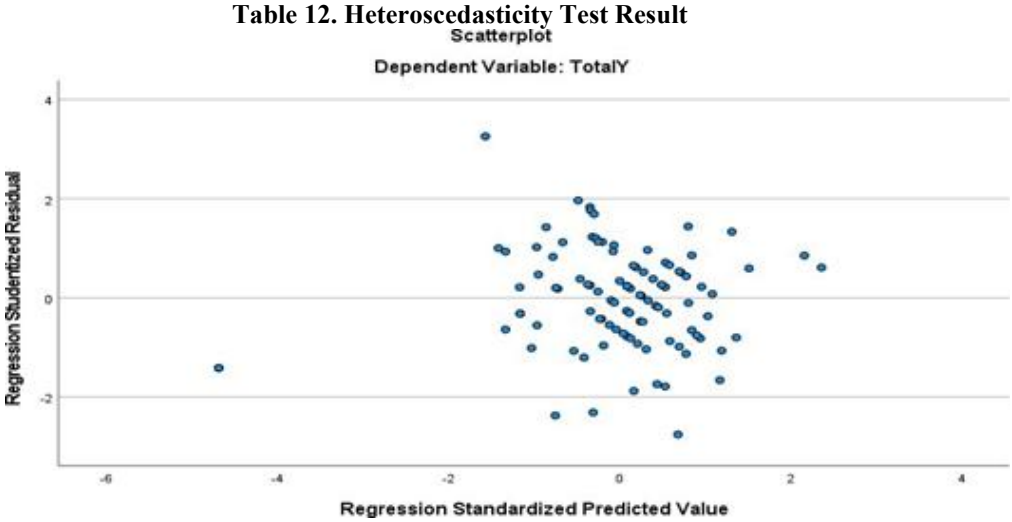
Source: Output SPSS, 2025

The multicollinearity test results show that all independent variables have Tolerance values above 0.10 and VIF below 10. Tolerance values range from 0.439 to 0.645 and VIF from 1.551 to 2.279. These findings confirm that there is no high correlation between the independent variables, so the regression model is free from multicollinearity, and all independent variables are suitable for use in further analysis.

3. Heteroscedasticity Test

The heteroscedasticity test aims to determine whether there is a difference in variance between residuals from one observation to another. In this study, the heteroscedasticity test was conducted using the scatterplot method, which involves observing the distribution pattern of points between the ZPRED value (predicted value) and the SRESID value (standard residual value). The results of the scatterplot test are presented in the following figure:

Table 12. Heteroscedasticity Test Result



Source: Output SPSS, 2025

The results of the heteroscedasticity test using a scatterplot show that the data points are scattered randomly around the horizontal line without forming any particular pattern. The even distribution above and below the zero axis indicates no evidence of heteroscedasticity, so the residual variance is declared to be constant.

Multiple Linear Regression Analysis

Table 13. Multiple Linear Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig
1	(Constant)	15,808	1,995		7,925	,000
	X1	-,184	,047	-,307	-3,936	,000
	X2	-,085	,042	-,154	-2,016	,047
	X3	-,125	,057	-,168	-2,209	,030
	X4	,370	,045	,429	8,226	,000
	X5	,658	,051	,705	12,792	,000

Source: Output SPSS, 2025

Multiple linear regression analysis was used to examine the effect of five SPIP components, namely control environment, risk assessment, control activities, information and communication, and monitoring, on regional financial management performance. Before testing the hypothesis, the model underwent a series of classical assumption tests to ensure that the analysis results could be interpreted validly. Based on the regression output, the following equation was obtained:

$$Y = 15{,}808 - 0{,}184X_1 - 0{,}085X_2 - 0{,}125X_3 + 0{,}370X_4 + 0{,}658X_5 + e.$$

The constant value indicates that when all independent variables are constant, regional financial management performance is 15.808. Three variables, namely control environment, risk assessment, and control activities, have negative coefficients, so that weaknesses in these aspects will reduce regional financial performance. Conversely, information and communication as well as monitoring show positive coefficients, indicating that the better these two aspects are, the higher the regional financial management performance will be. Overall, the regression results illustrate that each SPIP component contributes differently to the achievement of regional financial performance.

Hypothesis Test Results

1. t Test

Tabel 14. t Test Result

	Model	B	Std. Error	Beta	t	Sig
1	(Constant)	15,808	1,995		7,925	,000
	X1	-,184	,047	-,307	-3,936	,000
	X2	-,085	,042	-,154	-2,016	,047
	X3	-,125	,057	-,168	-2,209	,030
	X4	,370	,045	,429	8,226	,000
	X5	,658	,051	,705	12.792	,000

Source: Output SPSS, 2025

The partial test results show that all independent variables have a significant effect on regional financial management performance. The control environment was found to have a significant effect with a negative t-value, reflecting that a decrease in the effectiveness of internal control in this aspect will reduce regional financial performance. A similar pattern was observed in the risk assessment and control activities variables, each of which had a significance value below 0.05, indicating that deficiencies in the risk assessment process and the implementation of control activities can have a negative impact on financial performance. Meanwhile, the variables of information and communication as well as monitoring show a significant effect with positive coefficient values, indicating that the better the quality of information, communication, and monitoring activities carried out, the higher the regional financial management performance that can be achieved. Overall, these results confirm that each component of SPIP plays an important role in determining the success of regional financial management.

2. Coefficient of Determination (*R Square*)

Tabel 15. Coefficient of Determination (*R Square*) Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,923[a]	,852	,834	1,237

Sourcer: Output SPSS, 2025

An R value of 0.923 indicates a very strong relationship between the control environment, risk assessment, control activities, information and communication, and monitoring of local financial management performance. The Adjusted R Square value of 0.834 shows that 83.4% of the variation in regional financial management performance can be explained by these five variables, while the remaining 16.6% is influenced by other factors not included in this research model.

3. Moderated Regression Analysis Test

Table 16. MRA Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig
		B	Std. Error	Beta		
1	(Constant)	-6,572	10,388		-,633	,529
	X1	,215	,490	,359	,439	,662
	X2	-,350	,349	-,636	-1,002	,319
	X3	-,760	,534	-1,023	-1,424	,158
	X4	,288	,320	,334	,900	,370
	X5	1,685	,359	1,804	4,686	,000
	Z	,646	,269	1,047	2,398	,019
	X1Z	-,009	,012	-1,017	-,796	,428
	X2Z	,006	,008	,663	,730	,467
	X3Z	,015	,013	1,544	1,148	,254

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
X4Z	,001	,008	,106	,140	,889
X5Z	-,026	,009	-2,488	-2,921	,004

Source: Output SPSS, 2025

The moderation regression equation shows the involvement of the Human Resource Capacity (Z) variable as a moderator of the relationship between SPIP components (X_1–X_5) and regional financial management performance (Y). Based on the MRA test results, only one interaction proved to be significant, while the other interaction variables did not show a moderating effect.

The interaction between Control Environment (X_1) and Human Resource Capacity has a significance value of 0.428, indicating no moderating effect. This means that the effect of the control environment on performance remains the same at different levels of human resource capacity. A similar condition is also seen in the Risk Assessment variable (X_2) with a significance value of 0.467, which shows that HR Capacity does not change the effect of risk assessment on performance. The interaction between Control Activities (X_3) and HR Capacity with a value of 0.254 is also insignificant, so that HR capacity does not strengthen or weaken the relationship. Similarly, for the Information and Communication variable (X_4), the significance value of 0.889 indicates that human resource capacity does not moderate the relationship between information, communication, and performance. Conversely, the interaction between Monitoring (X_5) and Human Resource Capacity shows a significance value of 0.004, proving that there is a moderating effect. The effect is negative, meaning that an increase in human resource capacity actually weakens the relationship between monitoring and performance. This finding indicates that changes in human resource capacity need to be observed because they can affect the effectiveness of monitoring on regional financial management performance.

Discussion

The Influence of the Control Environment on Local Financial Management Performance

Based on the t-test results, the Control Environment variable (X1) shows a t-value of -3.936 with a significance of 0.000, which is less than 0.05, indicating that this variable has a significant effect on regional financial management performance. A negative t-value reflects a negative effect, meaning that as the quality of the control environment improves, the dependent variable tends to decrease, assuming that other variables remain constant.

Based on the t-test results, the Control Environment variable (X1) shows a t-value of -3.936 with a significance of 0.000, which is less than 0.05, indicating that this variable has a significant effect on regional financial management performance. A negative t-value reflects a negative effect, meaning that as the quality of the control environment improves, the dependent variable tends to decrease, assuming that other variables remain constant.

In theory, strong internal control should improve performance, and the negative relationship found can be explained conceptually. Increased control through stricter rules, procedures, or supervision often reduces employee flexibility and slows down work processes, so that measured performance may appear to decline. In addition, the stronger the control, the more transparent the system becomes, making internal weaknesses easier to identify, causing performance scores to appear lower not because performance has deteriorated, but because the system is able to detect more errors. Employees' perceptions of overly strict supervision can also reduce work effectiveness. Thus, the results of this study are scientifically acceptable because they show that improvements in the control environment do not always have a direct positive impact. Overly strict controls can create procedural burdens, employee resistance, or internal adjustments that cause performance indicators to decline. This emphasizes the importance of designing proportional control environment enhancements that are appropriate for the

organization's capacity so as not to have counterproductive effects on performance.

These findings are in line with agency theory, which emphasizes the role of internal control mechanisms in reducing conflicts of interest between principals and agents. A strong control environment through procedural compliance, effective supervision, and risk control can suppress opportunistic behavior. The results of this study are also consistent with the findings of Febro et al. (2024) and Sandra (2021), which show that strengthening the internal control environment has a significant effect on the effectiveness of financial management or organizational performance.

The Effect of Risk Assessment on Regional Financial Management Performance

The t-test results show that the Risk Assessment variable (X2) has a t-value of -2.016 with a significance of 0.047. Since the significance value is below 0.05, Risk Assessment has a significant effect on the dependent variable. The negative sign on the t-value indicates that the better the risk assessment, the more the dependent variable tends to decrease when other variables are held constant.

Empirically, this negative relationship can be explained by the fact that increased risk assessment usually makes organizations more cautious and leads to the implementation of stricter procedures. Every activity must go through the stages of risk identification, analysis, and mitigation, making the work process longer and seemingly less efficient. Stronger risk assessment also allows organizations to find more weaknesses that were previously unseen, so that short-term performance scores appear to decline not because of deteriorating work quality, but because the system has become more critical and transparent. In addition, overly strict risk assessment can increase the administrative and documentation burden on employees, which ultimately affects work effectiveness.

These findings are consistent with agency theory, which explains that risk assessment helps identify and manage potential problems so that opportunistic behavior by agents can be limited. With systematic risk assessment, organizations can implement appropriate mitigation measures so that financial and operational management becomes more controlled. These findings also support the research of Apriani et al. (2021) and Sandra (2021), which proves that risk assessment has a significant effect on financial management performance. Therefore, organizations need to strengthen the risk identification and mitigation process through clear procedures, training, and routine monitoring so that financial and operational management can be safer, more transparent, and more accountable.

The Effect of Control Activities on Local Financial Management Performance

The t-test results show that the Control Activities variable has a t-value of -2.209 with a significance of 0.030. Since the value is less than 0.05, this variable has a significant effect on the dependent variable. The negative sign in the results indicates that as control activities increase, the value of the dependent variable tends to decrease when other variables are held constant.

Increased control is often manifested in the form of tightening procedures, adding verification stages, and more intensive supervision. This condition can increase the administrative burden on employees, prolong the service process, hinder budget approval, and slow down fund disbursement or financial report preparation. As a result, short-term performance appears to decline even though control has been increased. In addition, if an organization tightens controls in response to previous risks or system weaknesses, high control activities may reflect unstable internal conditions, resulting in low performance.

These findings are in line with the research by Sambuaga et al. (2020), which shows that control activities have a significant contribution to the effectiveness of financial management. The implication is that organizations need to strengthen this aspect through clear procedures, continuous monitoring, and consistent compliance implementation so that regional financial management runs more effectively, transparently, and accountably.

The Influence of Information and Communication on Regional Financial Management Performance

The t-test results show that the Information and Communication variable (X3) has a t-value of 8.226 with a significance of 0.000. Since the value is below 0.05, this variable is proven to have a significant effect on the dependent variable. The positive sign on the t-value indicates that the better the information and communication system, the higher the value of regional financial management performance, assuming other variables remain constant.

The results of the study are in line with the COSO framework, which places information and communication as a major component in internal control systems. Complete, relevant, and easily accessible information enables the budgeting, financial supervision, and reporting processes to run more effectively. Smooth communication between work units also facilitates coordination, accelerates problem solving, and prevents miscommunication that can disrupt operational processes.

In practical terms, quality information and communication improve transparency, accountability, and accuracy in decision-making in regional financial management. Adequate information reduces uncertainty, while clear communication ensures that every policy and instruction can be implemented correctly. This contributes to budget efficiency, accurate reporting, and smooth implementation of government programs. Thus, these findings emphasize the importance of investing in information systems, improving the digital capabilities of employees, and strengthening internal and external communication mechanisms to support improved regional financial performance.

This study is also in line with the findings of Kadir et al. (2025), which show that strengthening information and communication has a significant effect on improving the effectiveness of organizational financial management. Therefore, organizations need to ensure the availability of accurate data, clear communication flows, and timely reporting mechanisms to strengthen transparency, accountability, and efficiency in financial management.

The Effect of Monitoring on Regional Financial Management Performance

The analysis results show that the Monitoring variable (X4) has a t-value of 12.792 with a significance of 0.000, which is less than 0.05, thus significantly affecting the dependent variable. A positive t-value indicates that the more intensive and effective the monitoring, the better the performance of regional financial management, assuming other variables remain constant.

This finding is in line with agency theory, which asserts that monitoring plays an important role in reducing conflicts of interest between principals and agents. Through monitoring, opportunistic behavior can be suppressed so that decisions made are more in line with organizational goals. Monitoring is also part of internal control that ensures policies, procedures, and systems run as they should. When internal audits, supervision, performance evaluations, and follow-up on findings are carried out consistently, the potential for errors and irregularities in financial management can be minimized.

In addition to being a control mechanism, effective monitoring provides rapid feedback to management, helps resolve operational obstacles before they become major problems, and promotes a culture of accountability and discipline. The impact is seen in more effective budget utilization, more accurate reporting, and reduced risk of procedural violations. Therefore, monitoring is an important pillar in improving the quality of regional financial management. Local governments need to ensure that this process is consistent, objective, and improvement-oriented, including through increasing the capacity of internal supervisors and utilizing monitoring technology.

The results of this study also reinforce previous findings from Apriani et al. (2021) and Sandra (2021), which show that monitoring has a significant effect on financial management performance. The implication is that organizations need to strengthen routine supervision,

internal audits, and control systems so that financial management becomes more transparent, accountable, and efficient.

Human Resource Capacity Moderates the Influence of the Control Environment on Regional Management Performance

The analysis results show that the interaction between Control Environment (X1) and Human Resource Capacity (Z) has a significance value of 0.428, which is greater than 0.05. This means that Human Resource Capacity does not play a role as a moderating variable in the relationship between Control Environment and Regional Financial Management Performance. Thus, the influence of the Control Environment on performance does not depend on the level of human resource capacity.

Conceptually, this result can occur when internal control policies are designed in a standardized manner, so that their implementation does not depend too much on the capabilities of individual employees. Procedures such as authorization rules, strict SOPs, and formal reporting mechanisms continue to run in the same pattern, whether they are carried out by high- or low-capacity employees. As a result, the influence of the Control Environment on performance becomes relatively uniform and is not affected by variations in individual competencies. In addition, the insignificant role of moderation may also be due to HR capacity not having sufficient variation to change the relationship between X1 and Y. Although HR capacity supports task execution, this ability does not specifically change the way the control environment affects performance.

Human Resource Capacity Moderates the Effect of Risk Assessment on Local Financial Management Performance

The analysis results show that the interaction between Risk Assessment (X2) and Human Resource Capacity (Z) has a significance value of 0.467, which is greater than 0.05. This means that Human Resource Capacity does not play a role as a moderating variable in the relationship between Risk Assessment and Regional Financial Management Performance. In other words, high or low human resource capacity does not change or strengthen the influence of Risk Assessment on performance.

These findings also show that employee capacity, whether in the form of knowledge, technical skills, or work experience, does not significantly affect the effectiveness of control activities. This situation can occur when control activities are procedural and mechanical in nature, for example through standard rules, document verification, tiered authorization, and strict administrative supervision. Such procedures continue to run according to established SOPs, so they do not depend too much on the quality of the individuals implementing them. Both high- and medium-capacity employees follow the same process, so variations in human resource capabilities do not produce a significant moderating effect.

From the perspective of agency theory, risk assessment is indeed important to reduce opportunistic behavior by agents, but the individual capabilities of employees are not strong enough to influence this relationship. Other factors such as control systems, risk mitigation mechanisms, and internal supervision are likely to play a more dominant role than individual human resource capacity in determining performance.

Human Resource Capacity Moderates the Effect of Control Activities on Local Financial Management Performance

The analysis results show that the interaction between Control Activities (X3) and Human Resource Capacity (Z) has a significance value of 0.254, which is greater than 0.05. Thus, Human Resource Capacity does not play a role as a moderating variable in the relationship between Control Activities and Regional Financial Management Performance. This means that the strength or weakness of human resource capacity does not change the influence of Control Activities on performance.

This finding also indicates that the effectiveness of control activities is largely

determined by procedural and mechanical aspects. Activities such as separation of duties, authorization, verification, supervision, and administrative procedures are generally designed to be formal and standardized. Due to their structured nature, these processes continue to run in the same pattern, so that variations in employee abilities do not significantly affect the relationship between Control Activities and performance. Both high- and low-capacity employees continue to follow the established standard mechanisms.

The insignificant role of HR Capacity as a moderator may also illustrate that employee competencies have not been optimally utilized in the implementation of control activities. If employees perform more administrative tasks without being involved in risk analysis, procedure refinement, or decision-making related to control, their capacity will not emerge as a strengthening factor. This condition also indicates that the controls applied may still be administrative in nature and have not fully integrated human resource potential into the operational process. The implication is that although increasing human resource capacity remains important, this does not automatically strengthen the relationship between control activities and performance if employees are not given the space to play a more strategic role. Therefore, organizations need to integrate human resource development with the design and evaluation of control systems so that employee competencies truly contribute to improving regional financial management performance.

Human Resource Capacity Moderates the Influence of Information and Communication on Local Financial Management Performance

The analysis results show that the interaction between Information and Communication (X4) and Human Resource Capacity (Z) has a significance value of 0.889, which is much greater than 0.05. This means that Human Resource Capacity does not play a role as a moderating variable in this relationship. In other words, how well Information and Communication is implemented is not influenced by the level of human resource capacity in determining Regional Financial Management Performance.

This finding shows that the effectiveness of Information and Communication occurs in a relatively similar pattern across all employees, regardless of whether they have high or low capacity. This indicates that the success of Information and Communication depends more on a well-organized system, such as clear information flow, adequate information technology, standardized communication procedures, and consistency in information delivery within the organization, rather than on the competence of the individuals who implement it.

The implication is that local governments need to prioritize improving information systems and infrastructure if they want to improve performance through Information and Communication. Human resource development remains important, but it does not automatically strengthen this relationship if the supporting systems are not yet optimal. Improvements can be focused on enhancing the quality of information technology, refining reporting mechanisms, and ensuring easy and consistent access to information for all employees. Thus, the hypothesis that human resource capacity moderates the influence of information and communication on performance is rejected.

Human Resource Capacity Moderates the Effect of Monitoring on Local Financial Management Performance

The analysis results show that the interaction between Monitoring (X5) and Human Resource Capacity (Z) produces a t-value of –2.921 with a significance of 0.004, which is below 0.05. This means that Human Resource Capacity acts as a significant moderating variable in the relationship between Monitoring and Regional Financial Management Performance. The negative coefficient indicates that the higher the human resource capacity, the weaker the effect of Monitoring on performance tends to be. In other words, human resource capacity influences—even changes the direction of the relationship between Monitoring and performance.

These results also show that the success of monitoring is not only determined by formal mechanisms such as inspections, report evaluations, or internal supervision. Monitoring will be effective if it is supported by employees who are able to analyze findings in depth, identify the root causes of problems, and formulate appropriate corrective measures. With high human resource capacity, every supervision result can be followed up quickly and accurately, thereby contributing more significantly to improving regional financial management performance.

These findings are in line with the research by Sinosi et al. (2025), which shows that human resource capacity can strengthen or change the influence of internal control mechanisms on performance. In practical terms, local governments need to prioritize human resource capacity building, especially in the areas of supervision, internal control, and performance evaluation. Training related to financial statement analysis, internal auditing, risk management, and the utilization of monitoring information systems will greatly help strengthen the monitoring role. In addition, the placement of competent employees in monitoring units is important so that the monitoring process is not only administrative in nature, but truly substantive and supports continuous improvement.

CONCLUSION

This study shows that all elements of the Government Internal Control System (SPIP), namely Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring, have a significant effect on the Financial Management Performance of Jambi Province.

For further research, it is recommended to add other moderating variables, such as information technology or organizational culture, and to consider more diverse research methods in order to obtain more comprehensive results.

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