

CORRUPTION PREVENTION STRATEGIES THROUGH IMPROVING THE QUALITY OF FINANCIAL REPORTS AND STRENGTHENING HUMAN RESOURCES IN LOCAL GOVERNMENTS IN INDONESIA

Gracia Carolina Yusuf^{1*}, Muhammad Din², Jurana³, Andi Chairil Furqan⁴

^{1, 2, 3, 4} Departement of Accounting, Tadulako University, Indonesia

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Abstract

This study aims to analyze the effect of financial report quality and human resource strengthening on corruption prevention strategies in local governments in Indonesia. The approach used is quantitative with secondary data obtained from the Audit Results Summary of the Supreme Audit Agency, the Central Statistics Agency, and the Performance Report of the Financial and Development Supervisory Agency. The data covers the period 2021-2023, with a total of 1,590 observations from 542 local government entities. Data analysis was carried out using the SEM PLS method using WarpPLS 8.0. The results of this study indicate that both variables, financial report quality and human resource strengthening, have a significant positive relationship to the effectiveness of corruption prevention strategies. Financial reports that are prepared transparently not only strengthen public trust but also become a supervisory instrument in detecting and preventing potential irregularities. On the other hand, superior human resources in terms of education, ethics, and understanding of the internal control system also strengthen the implementation of anti-corruption policies in the field.

Corresponding Author:

carolinagracyayusuf@gmail.com

Penelitian ini bertujuan untuk menganalisis pengaruh kualitas laporan keuangan dan penguatan sumber daya manusia terhadap strategi pencegahan korupsi pada pemerintah daerah di Indonesia. Pendekatan yang digunakan adalah kuantitatif dengan data sekunder yang diperoleh dari Ikhtisar Hasil Pemeriksaan Badan Pemeriksa Keuangan, Badan Pusat Statistik, dan Laporan Kinerja Badan Pengawasan Keuangan dan Pembangunan. Data mencakup periode 2021-2023, dengan jumlah observasi sebanyak 1.590 dari 542 entitas pemerintah daerah. Analisis data dilakukan dengan metode SEM PLS menggunakan WarpPLS 8.0. Hasil penelitian ini menunjukkan bahwa kedua variabel, kualitas laporan keuangan dan penguatan sumber daya manusia, memiliki hubungan yang signifikan positif terhadap efektivitas strategi pencegahan korupsi. Laporan keuangan yang disusun secara transparan tidak hanya memperkuat kepercayaan publik, tetapi juga menjadi instrumen pengawasan dalam mendeteksi dan mencegah potensi penyimpangan. Di sisi lain, sumber daya manusia yang unggul dari sisi pendidikan, etika, dan pemahaman terhadap sistem pengendalian internal juga memperkuat implementasi kebijakan antikorupsi di lapangan.



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INTRODUCTION

Corruption remains a major threat to governance in Indonesia, especially at the local government level. According to a report by the Corruption Eradication Commission, throughout 2023 there were more than 200 corruption cases that ensnared regional officials such as regents, mayors, and heads of departments (Fajrin et al., 2022; Hilal et al., 2024). Indonesia's Corruption Perception Index score has stagnated at 34 in the last three years, placing Indonesia in 110th position out of 180 countries according to Transparency International (2023). Corruption also occurs in many regional financial management activities and often appears in the financial reporting process due to the lack of supervision (Anggriani et al., 2025; Iskandar, 2019; Yulistianingsih et al., 2020).

Presidential Regulation No. 54/2018 on the National Strategy for Corruption Prevention. This strategy emphasizes the importance of transparency, accountability, and bureaucratic reform as preventive efforts. It shows that transparency and accountability in the management of public funds significantly increase the effectiveness of supervision and reduce the potential for moral hazard in the regional financial system (Abdul et al., 2023).

However, to achieve the absence of corruption, support is needed from two main factors, namely improving the quality of regional financial reports and strengthening human resources. Corruption often arises in the financial reporting process due to the lack of supervision and there are also those who find that weak regional internal control has a direct impact on high state losses due to corruption (Iskandar, 2019).

The limited competence of the apparatus and the weak public perception of bureaucratic integration are the main obstacles in strengthening public accountability (Paniran, 2020). This is exacerbated by a culture of permissiveness towards corruption, where acts of deviance are no longer considered deviations, but part of systemic practices that are “tolerated” (Indriasari et al., 2020). Therefore, it is important to understand how improving the quality of financial reports and strengthening human resources can interact in corruption prevention strategies.

The Regional Government Financial Report is an important component of the public accountability system for the management of the Regional Budget. Based on Government Regulation Number 71 of 2010 concerning “Government Accounting Standards” and the Regulation of the Audit Board of Indonesia Number 1 of 2017 concerning “State Financial Audit Standards, the Regional Government Financial Report is evaluated through an audit opinion”. The BPK has set four categories of audit opinions, including unqualified, qualified, unfair, and disclaimer of opinion.

The function of the Local Government Financial Report is as a means of control, evaluation, and transparency of local government financial activities. The high quality of unqualified financial reports is an indicator that local governments have fulfilled the principles of accountability and transparency. According to research by Furqan et al., (2020) found that significant audit findings and recommendations of the Financial Audit Agency have an impact on audit opinion and the quality of public services. There are also those who show that a good internal control system and financial accountability have a direct impact on regional fiscal independence (Hasyim et al., 2024). This quality of financial reporting is not just a matter of technical compliance, but also serves as a bulwark against potential budget irregularities.

Strengthening Human Resources is the foundation in public financial management that is transparent, accountable, and free from irregularities. Ethical behavior in the accounting profession is influenced by individual attitudes, social norms, and professional commitment (Indriasari et al., 2020). Individuals who have high ethics and a sense of responsibility are more willing to disclose violations (Alfianto & Suryandari, 2015; Aqsha et al., 2025). Transparency

and accountability supported by the quality of Human Resources can increase the effectiveness of regional financial management, especially in the context of public funds such as disaster funds (Atmadja et al., 2021; Din et al., 2022; Rinaia et al., 2024; Tempomona et al., 2023).

Local governments with apparatus that master Government Accounting Standards, financial information systems, and internal control principles tend to obtain unqualified opinions. Conversely, lack of competence often results in reports with material findings resulting in an unqualified opinion or Disclaimer. The effect of accountability and the Government Internal Control System on fiscal independence shows that the quality of financial statements acts as a measuring tool in evaluating regional finances and clean governance (Atmadja et al., 2021; Hasyim et al., 2024). This states that strengthening human resources is very influential in reducing opportunities for fraud in the public sector.

Improving the quality of regional financial reports, as measured by audit opinions from the Supreme Audit Agency, reflects the level of compliance and transparency in public financial reporting (Din et al., 2022). On the other hand, strengthening human resources as reflected in the human development index represents the capacity of government apparatus in carrying out financial functions with integrity. Handalani (2018) dan Anggriani et al. (2025), both are believed to have a significant influence on corruption prevention strategies, which can be measured through the corruption perception index. This relationship shows that the quality of reporting and strong human capacity contribute to systematically reducing the potential for corruption in the public sector.

In addition, current conditions show that various efforts to improve financial reporting are still often hampered by weak technical competence and low ethical awareness among the apparatus. Many financial reports are prepared only to fulfill administrative obligations, not as a form of true accountability to the public. Without a comprehensive overhaul of the human and organizational culture, good quality financial reports will be difficult to achieve, and efforts to eradicate corruption at the local government level will continue to face structural and cultural barriers. Therefore, it is important to conduct a study that empirically examines the relationship between these three variables and how they contribute to strengthening local government governance in Indonesia.

Agency Theory is a framework that explains the contractual relationship between two parties, namely the principal and the agent. In this context, the principal is an individual or group that gives the right and responsibility to the agent to manage assets with the aim of making decisions in accordance with the principal's interests (Colbert & Jahera Jr, 1988; Panda & Leepsa, 2017). In the public sector in Indonesia, the principal is the public or the holder of power who authorizes the government as an agent to carry out its duties and responsibilities. Therefore, the government is expected to act in accordance with the directions given and be responsible for the performance it has carried out (Panda & Leepsa, 2017)

The Relationship Between Audit Opinion and Corruption Perception Index.

Improving the quality of good financial statements is part of fiscal responsibility which has an impact on the efficient use of the budget. Non-compliance in asset management can result in waste and irregularities (KI, 2023). In addition, research conducted by Hasyim et al. (2024) shows that regions that consistently obtain unqualified opinions tend to have good financial governance and are more trusted by the public. This has direct implications for the corruption perception index, because good audit opinions increase public trust in government institutions, while bad opinions strengthen the perception of dishonesty and non-compliance in the public bureaucracy. Based on this description, the hypothesis proposed is:

H1: Significant interaction between Audit Opinion and Corruption Perception Index

Relationship between Human Resources and Corruption Perception Index.

Human resources are the main asset in the implementation of clean governance and integrity. The quality of human resources, which can be represented through the human development index, reflects the level of education, health, and living standards of the community, including government officials. The low competence of the apparatus and the weak public perception of bureaucratic integrity are the main obstacles in building an accountable financial system (Anggriani et al., 2025; Indriasari et al., 2020). Meanwhile, others assert that technical education alone is not enough; it is also necessary to strengthen ethical values and moral integrity to prevent a culture of permissiveness towards corruption (Fajrin et al., 2022). Countries with a high Human Development Index tend to have a better corruption perception index, because their people have legal awareness, access to information, and active participation in public oversight (Handalani, 2018). Thus, the higher the quality of a region's Human Resources, the stronger the internal monitoring system and social control that can suppress corrupt practices. Based on this description, the hypotheses proposed are:

H2: Significant interaction between Human Resources and Corruption Perception Index

RESEARCH METHOD

This research employs a quantitative methodology, using Proposive Sampling to determine the sample size. Using 542 local government data from provinces, districts, and cities in Indonesia in 2021–2023, the final sample size of this study is 1,590 observations. The data used in this study are sourced from Indonesian Government agencies, namely the Audit Opinion obtained in the Semester Audit Overview, the Central Bureau of Statistics for human development index data and the Financial and Development Supervisory Agency data in the Performance report for Corruption Perception Index data. Data analysis for this study was conducted using WarpPls 8.0.

Table 1. Samples Criteria

Samples Criteria	Amount
Provincial/Regency/City Government	542
Local governments with no corruption index 2021-2023	(12)
Research Sample	530
Number of years of observation	3
Total sample during the observation year	1.590

RESULTS AND DISCUSSION

Inner Model Testing

The results based on the test results on the structural model between the Corruption Prevention Strategy through Improving the Quality of Financial Reports and Strengthening Human Resources in the figure below:

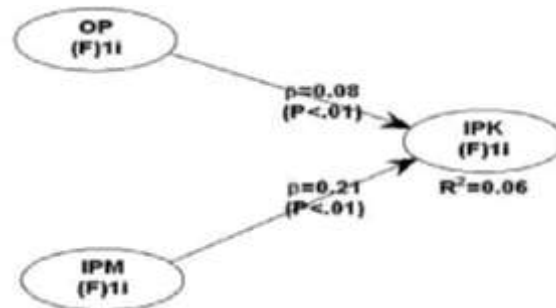


Figure 1. Hypothesis Results

Source: WarpPLS 8.0 (2024)

From the results obtained, it can be concluded that the variable Quality of Financial Statements (X1) has a significant positive effect on Corruption Prevention Strategy (Y) with a path coefficient value of $\beta = 0.08$ and a significance level of $P < 0.001$. This means that the higher the quality of financial reports prepared by local governments - as indicated by conformity with Government Accounting Standards, information reliability, and unqualified audit opinions - the stronger the anti-corruption strategy that can be implemented. The quality of financial reports is not only an administrative accountability tool, but also a tangible form of transparency and public accountability, which are the two main pillars in preventing corruption according to the National Strategy for Corruption Prevention. This finding is also supported by research by Furqan et al. (2020) which shows that a good financial reporting system improves the quality of governance and public trust, which has a direct impact on reducing opportunities for budget irregularities.

Furthermore, the Human Resources Quality variable (X2) has a significant positive effect when the direct effect test is carried out on the Corruption prevention Strategy (Y) with a path coefficient greater than 0.024 and a significance of $p < 0.01$.

This indicates that the capacity and integrity of human resources in the regional bureaucracy play an important role in supporting the success of anti-corruption policies. That is, the higher the value of the Human Development Index which includes education, health, and community living standards, the higher the tendency that the regional bureaucratic system is run by capable and integrity apparatus.

This is in line with the findings of Indriasari et al. (2020) which states that strengthening human resources is a major determinant in the formation of accountable behavior. Research by Din et al. (2022) and Pakaya et al. (2024) also confirms that the quality of human resources plays a role in optimizing internal control and supervisory effectiveness which is an important foundation in the corruption prevention system. The following is a table of the resulting P-Value coefficients.

Table 2. P-Value and Coefficient Value

Dependen Variable	IPK
Provincial/Regency/City Government	0,081
Local governments with no corruption index 2021-2023	0,215

Source: WarpPLS 8.0 (2024)

Average Path Coefficient (APC), Average R-Squared (ARS), Average adjusted R-Squared (AARS), Average full collinearity VIF (AFVIF), Average Block VIF (AVIF), and Tenenhaus GoF (GoF) are some other model fit indicators that have been tested. The test results are shown in table 5 below.

Table 3. Model Fit Results

Indicator	Value		Criteria	Description
Average Path Coefficient (APC)	0,148	P<0,001	P<0,05	Fulfilled
Average R-Squared (ARS)	0,061	P<0,004	P<0,05	Fulfilled
Average adjusted R-Squared (AARS)	0,060	P<0,004	P<0,05	Fulfilled
Average full collinearity VIF (AFVIF)	1,057		Acceptable If ≤5, Ideal ≤3	Acceptance
Average Block VIF (AVIF)	1,048		Acceptable If ≤5, Ideal ≤3	Acceptance
Tenenhaus GoF (GoF)	0,246		Small ≥0,1; Middle ≥0,25; Large ≥0,36	Small

Source: WarpPLS 8.0 (2024)

Referring to Table 3, the test results show that the APC value is 0.148, ARS is 0.061, and AARS is 0.060, where all three have a significance level below 0.001 (P-value). These results meet the model feasibility standards suggested by Ghasemy et al. (2020) and Hair et al. (2019) with a maximum limit of <0.05.

This indicates that the structure of the relationship between constructs in the research model has good stability and explanatory power, not only within one relationship path, but also in aggregate. In other words, the model is not only statistically “suitable”, but also theoretically capable of explaining the dynamics of the relationship between the quality of financial statements, human resources, and corruption prevention strategies.

Furthermore, the results of testing the AVIF and AFVIF indicators show values of 1.057 and 1.048 respectively, which are still within the tolerance limit below 5, thus indicating that there are no multicollinearity problems in the model.

This is important because high collinearity can interfere with the estimation of path weights and weaken the accuracy of inference. These low AVIF and AFVIF values reinforce the belief that each construct in the model measures different aspects clearly and is not redundant, allowing interpretation of the influence between variables to be done with precision.

The Gof value of 0.246 indicates the predictive power of the model in the large category (0,246 > 0.36) (Tenenhaus et., al 2005). Thus, it can be concluded that this research model meets the criteria of goodness of fit and is free from multicollinearity problems.

This indicates that the model has a considerable ability to explain variability in empirical data, especially in the context of complex social research such as bureaucratic behavior and local financial management. In this case, the moderate yet stable GoF indicates a balance between the simplicity of the model and its explanatory power, an aspect that is highly valued in agency theory-based research.

R-Square Testing

Table 4. R-Squared and Q-Squared Results

Indicator	IPK
R-Squared	0,061
Q-Squared	0,061

Source: WarpPLS 8.0 (2024)

The table above shows that the R-Squared value for the Corruption Prevention Strategy variable is 0.061, which means that the corruption prevention strategy variable can be explained by 0.061 Or 6.1% by the Quality of Financial Statements and Human Resources.

Efforts to increase financial reporting transparency and strengthen human capacity in the bureaucracy are not only administrative, but also have a real effect on shaping perceptions and the effectiveness of anti-corruption strategies. This is in line with the Stranas PK approach (Presidential Regulation No. 54/2018), which places fiscal accountability and the quality of human resources as two important pillars in building a sustainable corruption prevention system.

Furthermore, Table 6's Q-Squared value of 0.061 suggests that this study model has strong predictive validity because it is greater than zero, showing enough relevance and predictive power (Hair et al., 2019). This means that in addition to being able to explain phenomena in the current data (explanatory), this model can also be used to project the impact of policies or programs in the future.

This is important in the context of public decision-making, where evidence-based policy requires models that not only explain, but also predict.

With a P value <0.001 , which means less than 0.005, the findings of the model test show that the Corruption Prevention Strategy is positively and significantly influenced by the quality of financial reports. The correlation between the Corruption Prevention Strategy and the Quality of Financial Reports is positive, as indicated by the regression coefficient value of 0.081.

This shows that the level of Quality of Financial Statements has a significant effect on the Corruption Prevention Strategy of governments in provinces, districts and cities in Indonesia. These results are supported by research by Furqan et. (2020), which shows that the audit results and recommendations of the financial audit agency have a direct influence on improving service systems and strengthening fiscal supervision. This means that the quality of financial reporting not only has an impact on administrative performance, but also becomes an important tool in building a data-based corruption prevention system. And there are also those who state that consistency in obtaining an unqualified opinion for five years is directly proportional to an increase in fiscal transparency and a decrease in moral hazard (Hasyim et al., 2024).

In addition, with a P value <0.001 , which is less than 0.05, it can be concluded that strengthening human resources has a positive and significant impact on corruption prevention strategies. This indicates that the Corruption Prevention Strategy of the government in provinces, districts, and cities in Indonesia is greatly influenced by the level of Human Resource Strengthening. The regression coefficient of 0.215 indicates a positive relationship between Strengthening Human Resources and Corruption Prevention Strategy.

This result is supported by the research of Rinaia et al. (2024) which confirms that professional commitment, social norms, and ethics education are the main determinants of accountable behavior. There are also those who assert that technical education in public accounting needs to be complemented by the internalization of ethical values and integrity so that the state apparatus is not only administratively competent but also morally tough in the face of corruption pressures (Atmadja et al., 2021). Countries with a high human development index

tend to have lower levels of corruption, because a smart society and bureaucracy are more responsive to anti-corruption values.

CONCLUSION

This study aims to examine the effect of the quality of financial statements and strengthening human resources on corruption prevention strategies in local governments in Indonesia. The quality of financial statements in this study is represented through audit opinion from the Supreme Audit Agency, while strengthening human resources is measured using the Human Development Index indicator. Corruption prevention strategy is understood as a series of systematic policies and actions implemented by local governments to narrow the space for the practice of budget irregularities.

The results of this study indicate that the two variables, the quality of financial statements and the strengthening of human resources, have a positive significant relationship to the effectiveness of corruption prevention strategies. Transparently prepared financial reports not only strengthen public trust, but also serve as a monitoring instrument in detecting and preventing potential irregularities. On the other hand, superior human resources in terms of education, ethics, and understanding of internal control systems also strengthen the implementation of anti-corruption policies in the field.

However, this study has limitations in the scope of the variables studied. The model used is linear and only tests the direct relationship between variables. Other important aspects such as organizational culture, effectiveness of internal control systems, level of public participation, and leadership quality are not included as supporting or mediating variables, even though these factors also play an important role in strengthening anti-corruption strategies in the public sector. In addition, the data used is aggregative and sourced from official reports, so it does not illustrate contextual variations between regions in more detail.

For this reason, it is recommended that future researchers develop this research model by expanding the variables used, either through the addition of intervening variables such as internal control systems, organizational culture, or through a qualitative approach to explore the social dynamics of bureaucracy at the local level. Further research can also consider using longitudinal data to see the development of corruption prevention strategy implementation over time. With the expansion of models and approaches, research results will be more contextual, applicable, and relevant in supporting evidence-based policies in the local government sector.

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