

**LEMBAR  
HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW  
KARYA ILMIAH : PROSIDING**

Judul Artikel : *Effect of Element of Internal Control System on Management of Pro Deo Case and Quality of Financial Statement (Study on Religious Courts in DKI Jakarta)*  
 Jumlah Penulis : 2 orang  
 Status Pengusul : Penulis Pertama

Identitas Prosiding :  
 a. Judul Prosiding : *Prosiding of the 5 th Annual International Conference on Accounting Research (AICAR 2018)*  
 b. ISBN/ISSN : ISSN 2352 – 5428  
 c. Thn. Terbit, Tempat: Volume 73, Februari 2019  
 d. Web Prosiding : <https://www.atlantis-press.com/proceedings/aicar-18/55913652>  
 e. Terindex di : <https://doi.org/10.2991/aicar-18.2019.31>

Kategori Publikasi Prosiding (beri √ pada kategori yang tepat) :

Prosiding Internasional  
 Prosiding Nasional  
 Prosiding Terindex Scopus

**I. Hasil Penilaian Validasi :**

| No | Aspek             | Uraian/Komentar Penilaian   |
|----|-------------------|---|
| 1  | Indikasi Plagiasi | Tidak terdapat Indikasi plagiasi didulang oleh hasil cek turnitin |
| 2  | Linieritas        | Sesuai dengan bidang ilmu akuntansi terkait rumpun ilmu auditing  |

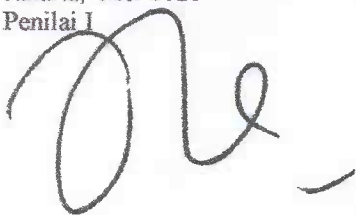
**II. Hasil Penilaian Peer Review:**

| Komponen Yang Dinilai  | Nilai Maksimal Prosiding (isi kolom yang sesuai)   |                    |                    | Nilai Akhir Yang Diperoleh |
|--|--|--------------------|--------------------|----------------------------|
|  | Prosiding Internasional  | Prosiding Nasional | Prosiding Terindex |                            |
| Kelengkapan dan kesesuaian unsur isi prosiding (10%)   | 1,5  |                    |                    | 1                          |
| Ruang lingkup dan kedalaman pembahasan (30%)   | 4,5  |                    |                    | 4                          |
| Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)   | 4,5  |                    |                    | 3,5                        |
| Kelengkapan unsur dan kualitas Penerbit (30%)  | 4,5  |                    |                    | 4,5                        |
| <b>Total = (100%)</b>  | <b>15</b>  |                    |                    | <b>13</b>                  |
| Kontribusi pengusul: (contoh: nilai akhir peer X Penulis kedua : dibagi 2 penulis = $13 \times 40\% = 5,2 : 2,6$<br>(nilai akhir yang diperoleh pengusul) $13 \times 60\%$ |  |                    |                    | 7,8                        |
| <b>Komentar/ Ulasan Peer Review :</b>  |  |                    |                    |                            |
| Kelengkapan kesesuaian unsur   | kelengkapan dan kesesuaian unsur-unsur dalam kriteria ilmiah menunjang pengembangan ilmu pengetahuan yang meliputi fenomena, abstraksi, proposi hipotesis dan pemikiran deduktif maupun induktif |                    |                    |                            |

|   |   |
|---|---|
| <p>Ruang lingkup dan kedalaman pembahasan</p>                   | <p>Hasil penelitian dan pembahasannya sudah disajikan secara lengkap mulai dari penyajian statistik deskriptif dan diberikan interpretasi yang cukup jelas dan mudah untuk dipahami</p> |
| <p>Kecukupan dan kemutakhiran data/informasi dan metodologi</p> | <p>Data sekunder yang diolah dengan bantuan software untuk menganalisis data didukung dengan pengukuran yang tepat dan disajikan secara terstruktur dalam operasionalisasi variabel</p> |
| <p>Kelengkapan unsur dan kualitas Penerbit</p>                  | <p>Kualitas penerbitan cukup baik dan dikenal sebagai prosiding internasional atlantis press mensyaratkan kelengkapan unsur-unsur penelitian yang harus disajikan dalam artikel</p>     |

Jakarta, Mei 2021

Penilai I



Prof. Dr. Amilin, S.E., Ak., M.Si., CA., QIA., BKP., CRMP

NIDN : 2015067301  
 Unit kerja : Universitas Islam Negeri Syarif Hidayatullah Jakarta  
 Bidang Ilmu : Akuntansi  
 Jabatan Akademik (KUM) : Guru Besar /Profesor (1.067,50) kum  
 Pendidikan Terakhir : S3



**KEPUTUSAN MENTERI RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI  
REPUBLIK INDONESIA**

Nomor : 23392/A2.3/KP/2018

**MENTERI RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI**

- Menimbang : a. bahwa berdasarkan Penetapan Angka Kredit oleh Direktur Jenderal Sumber Daya Ilmu Pengetahuan, Teknologi, dan Pendidikan Tinggi Kementerian Riset, Teknologi, dan Pendidikan Tinggi Nomor 065/D2.1/KP/PAK-GB/2018 tanggal 2 April 2018, Sdr. Dr. Amilin, S.E., Ak., M.Si., CA., QIA., BKP., CRMP, Lektor Kepala pada Fakultas Ekonomi dan Bisnis Universitas Islam Negeri Syarif Hidayatullah Jakarta, telah memperoleh angka kredit sejumlah 1.067,50 kum;
- b. bahwa sehubungan dengan huruf a di atas, dipandang perlu menetapkan keputusan kenaikan jabatan akademik/fungsional dosen yang bersangkutan sebagai Profesor/Guru Besar.
- Mengingat : 1. Undang-Undang Nomor 14 Tahun 2005;  
2. Undang-Undang Nomor 5 Tahun 2014;  
3. Peraturan Pemerintah Nomor 11 Tahun 2017;  
4. Peraturan Presiden Nomor 65 Tahun 2007;  
5. Peraturan Presiden Nomor 13 Tahun 2015;  
6. Keputusan Presiden Nomor 121/P Tahun 2014;  
7. Peraturan Menteri PAN dan RB Nomor 17 Tahun 2013 jo Nomor 46 Tahun 2013;  
8. Peraturan Menteri Riset, Teknologi, dan Pendidikan Tinggi Nomor 15 Tahun 2015;
- Memperhatikan : Surat usul Direktur Jenderal Pendidikan Islam Kementerian Agama Nomor 1184/Dj.I/Dt.I.III/Kp.07.6/03/2017 tanggal 21 Maret 2017;

**MEMUTUSKAN**

Menetapkan,  
Pertama

: Terhitung mulai tanggal 1 April 2018 mengangkat Pegawai Negeri Sipil,

N a m a : Dr. Amilin, S.E., Ak., M.Si., CA., QIA., BKP., CRMP  
NIP/NIDN : 197306152005011009/2015067301  
Pangkat, golongan ruang : Pembina Utama Muda, IV/c  
Jumlah angka kredit : 1.067,50 kum  
Unit kerja : Universitas Islam Negeri Syarif Hidayatullah Jakarta  
Instansi : Kementerian Agama

dalam jabatan akademik/fungsional dosen sebagai Profesor/Guru Besar dalam Bidang Ilmu Akuntansi, dan kepadanya diberi tunjangan jabatan fungsional sesuai dengan peraturan perundang-undangan;

Kedua : Apabila terdapat kekeliruan dalam keputusan ini, akan diadakan perbaikan.

Keputusan ini diberikan kepada yang berkepentingan, untuk diketahui dan dilaksanakan.

Tembusan :

1. Kepala BKN di Jakarta
2. Kepala KPPN Jakarta IV
3. Dirjen Sumber Daya Iptek dan Dikti  
Kemenristekdikti (selaku Ketua Tim  
Penilai Pusat Jabatan Fungsional Dosen)  
di Jakarta
4. Dirjen Pendidikan Islam Kemenag di Jakarta
5. Kepala Biro Kepegawaian Sekretariat Jenderal  
Kementerian Agama di Jakarta
6. Rektor UIN Syarif Hidayatullah Jakarta
7. Dekan FEB UIN Syarif Hidayatullah Jakarta.

Ditetapkan di Jakarta  
Pada tanggal 5 Juni 2018

Menteri Riset, Teknologi, dan Pendidikan Tinggi



Mohamad Nasir



**KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI**  
**PENETAPAN ANGKA KREDIT JABATAN FUNGSIONAL DOSEN**

NOMOR : 065/D2.1/KP/PAK-GB/2018

Masa Penilaian Tanggal 01 Oktober 2014 sampai dengan 31 Maret 2018

|                               |  |   |                   |                 |                 |
|-------------------------------|--|---|-------------------|-----------------|-----------------|
| <b>Instansi Pengusul</b>      |  | <b>Kementerian Agama</b>  |                   |                 |                 |
| <b>Nomor dan tanggal usul</b> |  | 1184/Dj.I/Dt.I.III/Kp.07.6/03/2017<br>Tanggal 21 Maret 2017                 |                   |                 |                 |
| <b>I</b>                      | <b>KETERANGAN PERORANGAN</b>   |   |                   |                 |                 |
| 1.                            | Nama   | Dr. Amilin, S.E., Ak., M.Si., CA., QIA., BKP., CRMP.                        |                   |                 |                 |
| 2.                            | NIP/NIDN   | 197306152005011009/2015067301   |                   |                 |                 |
| 3.                            | Tempat dan tanggal lahir   | Indramayu, 15 Juni 1973   |                   |                 |                 |
| 4.                            | Jenis kelamin  | Laki-laki   |                   |                 |                 |
| 5.                            | Pendidikan Tertinggi   | Doktor (S3) Tahun 2010  |                   |                 |                 |
| 6.                            | Pangkat, golongan ruang, tmt   | Pembina Utama Muda, IV/c, 01 April 2016                                     |                   |                 |                 |
| 7.                            | Jabatan fungsional, tmt  | Lektor Kepala (761,75 kum), 01 Oktober 2014                                 |                   |                 |                 |
| 8.                            | Fakultas/jurusan   | Ekonomi dan Bisnis/Akuntansi  |                   |                 |                 |
| 9.                            | Masa kerja golongan ruang  | a. Lama   | 11 Tahun 03 Bulan |                 |                 |
|                               |  | b. Baru   | 13 Tahun 03 Bulan |                 |                 |
| 10.                           | Unit Kerja   | Kementerian Agama pada Universitas Islam Negeri Syarif Hidayatullah Jakarta |                   |                 |                 |
| <b>II</b>                     | <b>PENETAPAN ANGKA KREDIT</b>  | <b>Lama</b>   | <b>Baru</b>       | <b>Jumlah</b>   |                 |
| 1.                            | <b>UNSUR UTAMA</b>   |   |                   |                 |                 |
|                               | A.   | Pendidikan  |                   |                 |                 |
|                               |  | Mengikuti Pendidikan dan memperoleh gelar/ijazah                            | 200               | -               | 200             |
|                               | B.   | Melaksanakan Pendidikan Pengajaran  | 200               | 162,50          | 362,50          |
|                               | C.   | Melaksanakan Penelitian   | 200               | 175             | 375             |
|                               | D.   | Melaksanakan Pengabdian pada Masyarakat                                     | 50                | 15              | 65              |
|                               |  | <b>Jumlah Unsur Utama</b>   | <b>650</b>        | <b>352,50</b>   | <b>1.002,50</b> |
| 2.                            | <b>UNSUR PENUNJANG</b>   |   |                   |                 |                 |
|                               |  | Penunjang Tugas Dosen   | 50                | 15              | 65              |
|                               |  | <b>Jumlah Unsur Penunjang</b>   | <b>50</b>         | <b>15</b>       | <b>65</b>       |
|                               | <b>Jumlah Unsur Utama dan Unsur Penunjang</b>  | <b>700</b>  | <b>367,50</b>     | <b>1.067,50</b> |                 |
| <b>III</b>                    | Dapat diangkat dalam jabatan akademik/fungsional dosen sebagai Guru Besar/Profesor, terhitung mulai tanggal 01 April 2018 dalam Bidang Ilmu Akuntansi, dan dapat dinaikkan pangkatnya secara bertahap menjadi Pembina Utama Madya, golongan ruang IV/d dan Pembina Utama, golongan ruang IV/e. |   |                   |                 |                 |

Yth. Sdr. Dr. Amilin, S.E., Ak, M.Si., CA., QIA., BKP., CRMP.  
 Fakultas Ekonomi dan Bisnis  
 UIN Syarif Hidayatullah Jakarta

Ditetapkan di Jakarta  
 Pada tanggal 02 April 2018

Tembusan :

1. Kepala BKN di Jakarta;
2. Sekretariat Tim Penilai Pusat Jabatan Fungsional Dosen di Jakarta;
3. Dirjen Pendidikan Islam Kementerian Agama di Jakarta;
4. Kepala Biro SDM Kemristekdikti di Jakarta;
5. Kepala Biro Kepegawaian Sekretariat Jenderal Kementerian Agama di Jakarta;
6. Rektor UIN Syarif Hidayatullah Jakarta;
7. Dekan Fakultas Ekonomi dan Bisnis UIN Syarif Hidayatullah Jakarta.

Direktur Jenderal Sumber Daya Ilmu  
 Pengetahuan, Teknologi, dan Pendidikan Tinggi



Ali Ghufron Mukti  
 NIP. 196205171989031002

**LEMBAR  
HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW  
KARYA ILMIAH : PROSIDING**

Judul Artikel : *Effect of Element of Internal Control System on Management of Pro Deo Case and Quality of Financial Statement (Study on Religious Courts in DKI Jakarta)*  
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 c. Thn. Terbit, Tempat: Volume 73, Februari 2019  
 d. Web Prosiding : <https://www.atlantis-pess.com/proceedings/aicar-18/55913652>  
 e. Terindex di : <https://doi.org/10.2991/aicar-18.2019.31>

Kategori Publikasi Prosiding (beri  $\checkmark$  pada kategori yang tepat) :  
 Prosiding Internasional  
 Prosiding Nasional  
 Prosiding Terindex Scopus

I. Hasil Penilaian Validasi :

| No | Aspek             | Uraian/Komentar Penilaian               |
|----|-------------------|---|
| 1  | Indikasi Plagiasi | Tidak ada Indikasi Plagiasi             |
| 2  | Linieritas        | Linearitas dengan bidang ilmu akuntansi |

II. Hasil Penilaian Peer Review:

| Komponen Yang Dinilai  | Nilai Maksimal Prosiding (isi kolom yang sesuai)   |                    |                    | Nilai Akhir Yang Diperoleh |
|--|--|--------------------|--------------------|----------------------------|
|  | Prosiding Internasional  | Prosiding Nasional | Prosiding Terindex |                            |
| Kelengkapan dan kesesuaian unsur isi prosiding (10%)   | 1,5  |                    |                    | 1                          |
| Ruang lingkup dan kedalaman pembahasan (30%)   | 4,5  |                    |                    | 4                          |
| Kecukupan dan kemitakhiran data/informasi dan metodologi (30%)   | 4,5  |                    |                    | 4                          |
| Kelengkapan unsur dan kualitas Penerbit (30%)  | 4,5  |                    |                    | 4                          |
| <b>Total = (100%)</b>  |  |                    |                    | <b>13</b>                  |
| Kontribusi pengusul: (contoh: nilai akhir peer X Penulis kedua : dibagi 2 penulis = $13 \times 40\% = 5.2 : 2.6$<br>(nilai akhir yang diperoleh pengusul) $13 \times 60\%$ ) |  |                    |                    | 7,8                        |
| Komentar/ Ulasan Peer Review :   |  |                    |                    |                            |
| Kelengkapan kesesuaian unsur   | Cakupan unsur Penelitian ini sudah lengkap terlihat adanya identifikasi masalah didukung hipotesis penelitian Terdahulu sehingga menghasilkan kesimpulan yang dijabarkan sesuai rumusan masalah. |                    |                    |                            |

|   |   |
|---|---|
| <p>Ruang lingkup dan kedalaman pembahasan</p>                   | <p>Pembahasan pada Penelitian ini sudah diinterpretasikan berdasarkan hipotesis Yang didukung dengan Teori COSO Untuk Implikasi manajerial Terkait dengan Pengendalian Internal</p> |
| <p>Kecukupan dan kemutakhiran data/informasi dan metodologi</p> | <p>metodologi dalam Penelitian ini sudah sesuai dengan kriteria ilmiah, demikian dengan kecukupan data primer dari observer responden sudah memenuhi</p>                            |
| <p>Kelengkapan unsur dan kualitas Penerbit</p>                  | <p>Unsur-unsur pada Penelitian sudah memadai dan penerbit memiliki kualitas yang baik termasuk dalam prosiding Internasional</p>  |

Jakarta, Mei 2021  
Penilai II



Dr. Harnovinsah, Ak., M.Si., CA

NIDN : 0318096701  
Unit kerja : Universitas Mercu Buana  
Bidang Ilmu : Akuntansi  
Jabatan Akademik (KUM) : Lektor Kepala (551)  
Pendidikan Terakhir : S3



MENTERI PENDIDIKAN DAN KEBUDAYAAN  
REPUBLIK INDONESIA  
KEPUTUSAN MENTERI PENDIDIKAN DAN KEBUDAYAAN  
NOMOR 41906/A3/KP/2020  
TENTANG  
KENAIKAN JABATAN AKADEMIK DOSEN  
MENTERI PENDIDIKAN DAN KEBUDAYAAN,

- Menimbang : a. bahwa dosen yang namanya tersebut pada diktum kesatu keputusan ini memenuhi syarat untuk diberikan kenaikan jabatan;  
b. bahwa berdasarkan Penetapan Angka Kredit Direktur Jenderal Pendidikan Tinggi Kementerian Pendidikan dan Kebudayaan Nomor 200/E4/KP/LK/2020 tanggal 31 Maret 2020 dosen yang bersangkutan diangkat dalam jabatan Lektor Kepala;  
c. bahwa sehubungan dengan huruf a dan b di atas, perlu menetapkan keputusan kenaikan jabatan dosen yang bersangkutan.
- Mengingat : 1. Undang-Undang Nomor 14 Tahun 2005;  
2. Peraturan Presiden Nomor 82 Tahun 2019;  
3. Keputusan Presiden Nomor 113/P Tahun 2019;  
4. Peraturan Menteri PAN dan RB Nomor 17 Tahun 2013 jo. Nomor 46 Tahun 2013;  
5. Peraturan Menteri Pendidikan dan Kebudayaan Nomor 45 Tahun 2019 jo. Nomor 9 Tahun 2020.
- Memperhatikan : Surat Kepala Lembaga Layanan Pendidikan Tinggi Wilayah III Nomor 180/LL3/PT/2019 tanggal 27 Desember 2019.

MEMUTUSKAN :

- Menetapkan,  
KESATU : Terhitung mulai tanggal 1 April 2020,  
Nama : Dr. Harnovinsah, S.E., M.Si.  
NIDN/Nomor Registrasi Pendidik : 0318096701/16103101900154  
Tempat, tanggal lahir : Jambi, 18 September 1967  
Pendidikan : S-3, tahun 2011  
Pangkat penyetaraan, golongan ruang, tmt : Penata Muda Tingkat I, III/b,  
1 Januari 2013  
Jabatan/angka kredit/tmt : Lektor/301,10/1 Juni 2014  
Unit kerja : Universitas Mercu Buana  
dinaikkan jabatannya menjadi Lektor Kepala dalam mata kuliah Teori Akuntansi, Akuntansi Perpajakan, Akuntansi Sektor Publik, dan *Good Corporate Governance*, dengan angka kredit sebesar 551;
- KEDUA : Asli keputusan ini disampaikan kepada dosen yang bersangkutan.

Tembusan:

1. plt. Direktur Jenderal Pendidikan Tinggi Kemendikbud
2. Kepala Lembaga Layanan Pendidikan Tinggi Wilayah III
3. Rektor Universitas Mercu Buana

Ditetapkan di Jakarta  
Pada tanggal 24 April 2020  
a.n. MENTERI PENDIDIKAN DAN KEBUDAYAAN  
KEPALA BIRO SUMBER DAYA MANUSIA,



Dra. DYAH ISMAYANTI, M.Ed.  
NIP 196204301986012001



**KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN**  
**PENETAPAN ANGKA KREDIT JABATAN FUNGSIONAL DOSEN**  
 NOMOR : 200/E4/KP/LK/2020

Masa Penilaian Tanggal 01 Juni 2014 sampai dengan 31 Maret 2020

| I KETERANGAN PERORANGAN   |   |  |                   |        |     |
|---------------------------|---|--|-------------------|--------|-----|
| 1.                        | Nama  | Dr. Harnovinsah, S.E., M.Si.                     |                   |        |     |
| 2.                        | NIP/NIDN  | -/0318096701                                     |                   |        |     |
| 3.                        | Tempat dan tanggal lahir  | Jambi, 18 September 1967                         |                   |        |     |
| 4.                        | Jenis kelamin   | Laki-laki  |                   |        |     |
| 5.                        | Pendidikan Tertinggi  | Doktor (S3) Tahun 2011                           |                   |        |     |
| 6.                        | Pangkat penyetaraannya, golongan ruang, tmt   | Penata Muda Tingkat I, III/b, 01 Januari 2013    |                   |        |     |
| 7.                        | Jabatan fungsional, tmt   | Lektor (301,10 kum), 01 Juni 2014                |                   |        |     |
| 8.                        | Fakultas/jurusan  | Ekonomi dan Bisnis/Akuntansi                     |                   |        |     |
| 9.                        | Masa kerja golongan ruang   | a. Lama  | 06 Tahun 03 Bulan |        |     |
|                           |   | b. Baru  | 13 Tahun 06 Bulan |        |     |
| 10.                       | Unit Kerja  | Universitas Mercu Buana                          |                   |        |     |
| II PENETAPAN ANGKA KREDIT |   | Lama   | Baru              | Jumlah |     |
| 1.                        | UNSUR UTAMA   |  |                   |        |     |
|                           | A.  | Pendidikan                                       |                   |        |     |
|                           |   | Mengikuti Pendidikan dan memperoleh gelar/ijazah | 200               | -      | 200 |
|                           | B.  | Melaksanakan Pendidikan Pengajaran               | 45                | 121    | 166 |
|                           | C.  | Melaksanakan Penelitian                          | 35                | 101    | 136 |
|                           | D.  | Melaksanakan Pengabdian pada Masyarakat          | 10                | 4      | 14  |
|                           |   | Jumlah Unsur Utama                               | 290               | 226    | 516 |
| 2.                        | UNSUR PENUNJANG   |  |                   |        |     |
|                           |   | Penunjang Tugas Dosen                            | 10                | 25     | 35  |
|                           |   | Jumlah Unsur Penunjang                           | 10                | 25     | 35  |
|                           | Jumlah Unsur Utama dan Unsur Penunjang  | 300  | 251               | 551    |     |
| III                       | Dapat diangkat dalam jabatan akademik/fungsional dosen sebagai Lektor Kepala, terhitung mulai tanggal 01 April 2020 dalam mata kuliah: 1. Teori Akuntansi; 2. Akuntansi Perpajakan; 3. Akuntansi Sektor Publik; 4. Good Corporate Governance, dan dapat dinaikkan pangka penyetaraannya secara bertahap menjadi Penata, golongan ruang III/c, Penata Tingkat I, golongan ruang III/d, Pembina, golongan ruang IV/a, dan Pembina Tingkat I, golongan ruang IV/b. |  |                   |        |     |

Yth. Sdr. Dr. Harnovinsah, S.E., M.Si.  
 Fakultas Ekonomi dan Bisnis Universitas Mercu Buana  
 Jakarta

Ditetapkan di Jakarta  
 Pada tanggal 31 Maret 2020

an. Direktur Jenderal Pendidikan Tinggi  
 Direktur Sumber Daya

Tembusan :

1. Sekretaris Tim Penilai Pusat Jabatan Fungsional Dosen di Jakarta
2. Kepala Biro SDM Setjen Kemendikbud di Jakarta
3. Kepala Lembaga Layanan Pendidikan Tinggi Wilayah III di Jakarta
4. Rektor Universitas Mercu Buana di Jakarta



Mohammad Sofwan Effendi  
 NIP 196404031985031008



# Artikel

*by* Wiwi Idawati

---

**Submission date:** 11-Aug-2021 10:39PM (UTC+0700)

**Submission ID:** 1630301878

**File name:** Proseding\_atlantis\_wiwi\_dan\_yusuf\_B5.pdf (211.29K)

**Word count:** 2718

**Character count:** 16783



# Effect of Elements of Internal Control System on Management of Pro Deo Case and Quality of Financial Statements

(Study on Religious Courts in DKI Jakarta)

Wiwi Idawati, Yusuf Yusuf

Department of Accounting  
Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta  
Jakarta, Indonesia  
wiwi\_idawati@stei.ac.id

**Abstract**—The aim of this research is to know the significance effect of internal control elements to the effectiveness of Pro Deo case management, and the financial statement quality at religion court in Jakarta Province. Data, that is used in this research is primary data, that researcher give the respondent a questionnaire. Population is servant and judge in religion court in Jakarta Province, and the sample is purposive sampling. Then the data is collected and calculated by SEM (structural equation modelling) by Lisrel 8.70 application. These results, it is recommended to: (1) leadership of the Court of Jakarta Religious or authority related to the improvement of the effectiveness of Pro Deo management and improving the quality of financial reports, for more attention to indicators of measurement that is still influential in the study as a basis for improving services Pro Deo and also in improving the quality of financial reporting in the scope of religious courts in the Jakarta area; (2) further research is advisable to firstly make sure that the respondent had to have the level of knowledge on the indicators that were tested in order to have the same perception among the respondents.

**Keywords**—internal control system; effectiveness of Pro Deo case management; quality of financial

## I. INTRODUCTION

Internal control within an organization is a factor that determines the reliability of financial statements generated by the organization. Internal control aims to protect the wealth of the organization by minimizing deviations and waste and maximize the efficiency and effectiveness of the performance of organizations / government agencies [1]. In practice, government performance is often tainted by practices of inefficiency and inefficiency by government officials, reducing the quality of public services on the other hand is already in the spotlight [2]. This condition cannot be separated from the poor monitoring mechanism, lack of coordination between the supervisory apparatus and law enforcement apparatus, and the weakness of internal control [3].

The manifestation of the execution of the budget is reported in the respective court financial statements as the budget accounting user accounting unit (UAKPA) in the form of

periodic financial reports [4]. The report is compiled to the level of the Supreme Court of the Republic of Indonesia to be subsequently submitted by the Ministry of Finance as material for the preparation of LKPP [5]. Preparation of financial statements in each court in the DKI Jakarta area has been done through the application of SAIBA (Accrual Base Institution Accounting System), and to uniform in terms of disclosure of financial statement each court assisted by Komdanas online application (online data communication) Through the Supreme Court website [6].

The existence of the internal control system of the Supreme Court has been stipulated by the Decree of the Chief Justice of the Supreme Court Number 151A Year 2011 concerning the Implementation of Internal Control System within the Supreme Court of the Republic of Indonesia, furthermore the issuance of the regulation concerning the service standard with the Decree of the Chairman of Supreme Court Number 26 Year 2012 on Standard of Judicial Service. Based on the decision of the Chief Justice of the Supreme Court, any court or work unit under the Supreme Court shall establish standards of service or standard operating procedure in each court. As in the Religious Court of South Jakarta set the standard of service with the Decree of the Chief of Religious Court of South Jakarta Number W9-A4/174/HM.00/I/2016 about Court Service Standard [7]. Whereas inadequate information has been issued by external parties outside the court. The combination of these two applications is expected to improve the quality of preparation of financial statements within the Supreme Court [8].

## II. LITERATURE REVIEW

The definition of internal control is cited from the meaning formulated by the IAPI organization (Indonesian Institute of Certified Public Accountants). Internal control [9],” process - run by the board of commissioners, management, and other personnel of the entity - designed to provide reasonable assurance about achieving the following three classes of objectives: (a) reliability of financial reporting, (b)



effectiveness and efficiency of operations; and (c) Compliance with applicable laws and regulations”.

Furthermore, in article 57 the law states: (1) At each district court a legal aid post is provided to justice seekers who are unable to obtain legal assistance; (2) Legal assistance as referred to in paragraph (1) shall be provided free of charge at all levels of the judiciary until the decision of the case has obtained a permanent legal force; (3) Legal aid and legal aid post referred to in article (1) shall be implemented in accordance with the provisions of legislation. Based on the consideration of the law, the Supreme Court issued Supreme Court Regulation No. 1 of 2014 on Guidelines for the provision of legal services for the poor [10].

In Law No. 7 of 1989 as the second (last) amendment with No. 50 of 2009 on Religious Courts in article 60B paragraphs

(2) and (3) it states "... (2) Everyone who is in a case for a justice seeker who is unable, (3) the disadvantaged party as referred to in paragraph (2) must attach a letter of inability from the *kelurahan*/village of the domicile concerned. "Whereas according to the Regulation of the Supreme Court Number 1 Year 2014 concerning Guidelines for the provision of legal services for the community incapable in court, provided for in Article 1 paragraph (2) and (4), which reads entirely: (2) First level, appeal level, appeal level and reconsideration, while siding outside courthouse and court *posbakum* is only applicable at the first level; (4) the court fee waiver service is the state bears the cost of litigation proceedings in court so that any person or group of economically disadvantaged persons may be liable for free [10].

The effectiveness according to the performance measurement value for money as proposed by Mardiasmo defines "effectiveness is a measure of success or failure of an organization to achieve its objectives" [11]. Achievement of goals has an effective characteristic, as proposed by Armstrong and gives a description of the characteristics of a goal that can be said to either show the following properties: (a) consistent, (b) Precise, (c) Challenging, (d) Measurable, (e) achievable, (f) agreed, (g) connected to time, (h) team-oriented, While Harvard Business revealed that the characteristics of an effective goal: Recognized as important, Clear (articulated), Written in specific terms (written by terminology specific), Measurable and framed in time, aligned with organizational strategy, achievable but challenging, supported by appropriate reward [12].

The purpose of the financial statements is "to provide information useful for investors and creditors in investment and credit decision-making". The qualitative characteristics of the financial statements according to Supreme, are "(1) understandable, (2) relevance, (3) reliability, (4) comparability, and (5) consistency" [13]. Definition of financial statements according to Government Regulation (PP) No. 71 of 2010 **1** Government Accounting Standards, explains that: **The general purpose of the financial statements is to provide information on the financial position, budget realization, more budget balance, cash flow, operating results, and changes in the equity of a reporting entity that benefit the users in creating and evaluating decisions on resource allocation [11].**

### III. METHOD

The data used in this study is the primary data that is the researcher conducted a survey of spaciousness directly with the distribution of questionnaires to the respondents who manage the Pro Deo case. The target population of this study is all employees and judges in the religious court of DKI Jakarta area which is about 304 people. Sample was taken by purposive sampling, the sampling technique with special considerations that deserve to be sampled [13]. Sample determination is selected by officers and judges who have conducted the Pro Deo case management process, so that the representation of respondents from all levels of positions related to the Pro Deo case management process from planning to reporting from each religious court in DKI Jakarta Region. So the sample of research obtained 50 employees and judges.

Data were collected through questionnaires distributed to the respondents. Respondents were given questionnaires of a sample of 50 (fifty) respondents and all collected. Number of respondents who returned the questionnaire with answers filled with a number of 47 (forty seven) respondents. Questionnaires distributed to respondents, first tested the validity of the questionnaire. Testing the validity of questionnaire questions is done using the SPSS Application. From 38 (thirty eight) items of questionnaire questions submitted, obtained 19 items of valid questions and feasible for further testing in order to answer the research hypothesis. Analysis of data using Structural Test Equation Model (SEM), but s SEM Before the test, the data must first be tabulated and converted into an interval scale, carried out by the Method of Successive Interval [14].

### IV. RESULTS AND DISCUSSION

From the results of hypothesis testing where from the test model obtained Chi-square value= 91,72 with P-value= 0.0796 thus that the proposed model can be accepted. The model gives

2 (two) following equations:

$$Y1 = 0,42X1 \quad (1)$$

$$Y2 = 0,50 * Y1 + 0,30 * X1 \quad (2)$$

Both of equations shows that equation (1) gives a significant influence of control environment on the effectiveness of Pro Deo management with a significant t-value level of 2,22 and an influence level of 17%, while in equation (2) gives an illustration that the control environment ) Has no significant effect on the quality of financial statements (Y2) with the value of t-value = 1,54 while the effectiveness of case management (Y1) has a significant effect on the quality of financial statements with t-value = 2,33 with the influence level of 46%. The indirect influence of the control environment (X1) on the quality of the financial statements (Y2) through the effectiveness of the handling of Pro Deo cases (Y1) by 6%. Thus the control environment (X1) has a significant effect on the effectiveness of the management of Pro Deo cases (Y1) but has no significant impact on the quality of financial statements (Y2).

From the results of hypothesis testing where test result values obtained models Chi-square= 12,18 with P-value=



0,83802 so that the model proposed is acceptable. The model provides two (2) the following equations:

$$Y1 = 0,32X2 \quad (1)$$
$$Y2 = Y1 + 0,61 * 0,056 * X1 \quad (2)$$

Of the second equation shows that equation (1) gives an overview insignificant impact on the effectiveness of risk management assessment Pro Deo with significant levels of t-value of 1,88 and a degree of influence by 10%, while in equation (2) suggests that the risk assessment (X2) not significant effect on the quality of financial statements (Y2) with t-value = 0,34, while the effectiveness of case management (Y1) significantly affects the quality of the financial statements with the value of the t-value = 2,84 to influence the level of 40% , The indirect effect of risk assessment (X2) on the quality of financial statements (Y2) through management effectiveness Pro Deo (Y1) is only 1%. Thus the risk assessment (X2) not significant effect on the effectiveness of management Pro Deo (Y1) and also the impact is not significant to the quality of financial statements (Y2).

From the results of hypothesis testing where test result values obtained models Chi-square = 40,18 with P-value = 0,15183 so that the model proposed is acceptable. The model provides two (2) the following equation:

$$Y1 = 0,63X3 \quad (1)$$
$$Y2 = Y1 + 0,050 * 0,91 * X1 \quad (2)$$

Of the second equation shows that equation (1) described a significant influence on the control activities on the effectiveness of Pro Deo case management with significant levels of t-value of 3,17 and a degree of influence by 40%, while in equation (2) suggests that the activity of control (X3) significantly affects the quality of financial statements (Y2) with t-value = 3,88, while the effectiveness of case management (Y1) not significant effect on the quality of the financial statements with the t-value = 0,26 to influence the level of 88%. The indirect effect of control activities (X3) on the quality of financial statements (Y2) through effectiveness Pro Deo case management (Y1) is only 3%.

Thus the control activity (X3) significantly influence the effectiveness of Pro Deo case management (Y1) but has not significant impact on the quality of financial statements (Y2).

## V. CONCLUSION

Based on the results of hypothesis testing on the model of the proposed research, it can be concluded on each model in this study: The control environment significantly influence the effectiveness of Pro Deo case management ,Risk assessment has not significant effect on the effectiveness of Pro Deo case

management and also it has not significant effect on the quality of financial statements; Activities Control significantly influence the effectiveness of Pro Deo case management but it has not significant effect on the quality of financial statements; Communication and information significantly influence the effectiveness of Pro Deo case management but it has not significant effect on the quality of financial statements; Monitoring and follow -up significantly influence the effectiveness of Pro Deo case management but it has not significant effect on the quality of financial statements; effectiveness of Pro Deo case management (Y1) significantly affects the quality of the financial statements.

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