



The Role of Financial Audits in Strengthening Accountability and Transparency in Funding Management

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DOI: <https://doi.org/10.61987/bamj.v1i1.366>

Abstract:

This study aims to analyze a review of the role of financial audit in enforcing financing accountability in schools at the madrasah aliyah level. This research is based on the use of audits as an alternative form for budget fund transparency. This study uses a qualitative approach of descriptive type and data collection analysis techniques with interviews. The results of the study show that the importance of financial audits in enforcing financial accountability in educational institutions and the role of internal and external auditors as an integral part of the internal control system of educational institutions, then explain the challenges in the implementation of audits in educational institutions including limited resources, regulatory complexity, resistance to change, and lack of understanding of the importance of financial audits. The implications of the results of the study examine the importance of implementing good financial audit practices and increasing awareness of the importance of transparency and accountability in financial management in educational institutions and strengthening communication and cooperation between internal auditors, external auditors, and school management. The results of this study are expected to provide.

ARTICLE HISTORY

Received 12 June 2023

Revised 11 July 2023

Accepted 1 August 2023

KEYWORDS

Audit, Finance,
Accountability,
Management

INTRODUCTION

Financial audits play an important role in enforcing financing accountability in various sectors, including education. By conducting an audit of financial statements, auditors can ensure that the information presented is accurate, transparent, and trustworthy (Long & Boediningsih, 2023). Auditing is a systematic process to obtain and evaluate objective evidence about economic activities, aiming to adjust the statement to the standards that have been set (Rachdiansyah & Tesmanto, 2021; Logie & Maroun, 2021; Alkhazaleh & Marei, 2021). Another version states that financial audits prove the conformity of quantitative information presented by management with accounting principles, in order to provide relevant information for interested parties (Ahmed, 2022; Wulandari, 2021). In the context of financing, accountability is essential to ensure that funds are managed efficiently and responsibly in accordance with the goals that have been set. Therefore, a deep understanding of the role of financial audit in enforcing financing accountability is crucial (Susanto, 2023).

Previous research has shown that accountability is the obligation of individuals or institutions that are trusted to account for performance to parties who have rights and obligations for the results of this accountability (Zulaika et al., 2022). Accountability is also

Cite in APA style as:

Holili, M., & Khoiroh, W., (2023). The Role of Financial Audits in Strengthening Accountability and Transparency in Funding Management. *Business and Applied Management Journal*, 1(1), 37-47.

seen as a form of accountability by institutions that have the authority to manage resources, where the institution must report the results of its activities to the public (Putri et al., 2023). In the context of financing, accountability is an important foundation to ensure that funds are managed properly and responsibly, so that the role of financial audit is very crucial (Sa'baini & Syahrul Amsari, 2023). Financial audits serve as a mechanism to verify, evaluate, and provide confidence in the reliability of an entity's financial statements (Jarrah et al., 2022; Akther & Xu, 2021; Chalevas et al., 2021). Through a systematic and professional approach, financial audits help enforce financing accountability by ensuring that the financial statements presented are accurate, relevant, and trustworthy. Audits also play a role in minimizing the risk of misappropriation and misuse of funds and building stakeholder trust in the audited entity (Tarigan et al., 2021).

According to Kaawaase et al. in his paper, internal auditors have a positive and significant role in the quality of financial reporting (Kaawaase et al., 2021). Furthermore, Misbah said that the role of financial audits is to supervise financial statements (Misbah et al., 2022). Eric Fauzi also said that internal audit plays a role in the quality of the Company's financial statements (Fauzi & Urip Wardono, 2022). Then accountability, according to Hidayatulloh in his research, said that accountability is explained as the responsibility of individuals or parties authorized to manage public resources and all aspects. They are expected to be able to hold accountable their actions and decisions, especially in terms of achieving results in public service, as well as convey them openly and clearly to the public (Hidayatulloh & Nugraha, 2023). Meanwhile, Yassir said that financial accountability, financial supervision and budget transparency have a positive and significant effect on financial management (Yassir et al., 2022). Furthermore, Hastina said that the accountability of education financing in schools is in a very high category, meaning that the school must be able to carry out education financing management optimally, starting from financing planning and budgeting, financing implementation, supervision and control of financing and accountability (Hastina et al., 2020).

Although many studies have highlighted the importance of financial audits in enforcing financing accountability, there are still some gaps that need to be explored further. First, most of the research focuses on the corporate or public sector in general, while in-depth studies on the application of financial auditing in the education sector or non-profit organizations are still limited. In addition, although the role of audits in verifying the reliability of financial statements has been widely recognized, there are shortcomings in studies that link financial audits to the efficiency and effectiveness of more specific fund allocations. Previous research has also paid less attention to external factors that can affect audit quality, such as government regulations or an entity's level of internal transparency.

Although many studies have discussed financial audits and financing accountability in educational institutions, until now no one has specifically examined the role of financial audits in enforcing financing accountability in MA Darul Ulum Sumenep. To increase financial transparency, prevent abuse, strengthen stakeholder trust, and ensure compliance with financial management policies and efficiency, continuous financial audits, both from internal and external auditors, are essential. Therefore, this study aims to analyze the role of performance-based audit, evaluation of fund management efficiency, transparency of education costs, financial risk management, increased supervision of donation funds, technology integration, and continuous reporting in enforcing financing accountability at MA Darul Ulum Sumenep.

RESEARCH METHOD

This research was carried out at MA Darul Ulum Sumenep as the subject of the research because this institution is one of the educational institutions that requires an in-depth review related to financing accountability. The selection of this subject is based on the importance of continuous financial audits to enforce transparency, prevent misuse of funds, and increase stakeholder trust in the financial management of the educational institution. With the various challenges faced by the institution, it is hoped that it can be a relevant representation to examine the role of audit in the context of education.

This study uses a qualitative approach with a descriptive type of research. This approach was chosen because it aims to provide an in-depth overview of the process and role of financial audits in enforcing financing accountability. Qualitative descriptive research allows researchers to explore phenomena in more depth through exploratory and comprehensive data collection, in accordance with the needs of analysis of the problem being studied (Fadli, 2021).

Data collection techniques are carried out through in-depth interviews, observations, and documentation studies by Table 1. Interviews were conducted with parties directly involved in financial management and auditing at madrasas, such as school principals, treasurers, auditors, and other stakeholders. Observation is carried out to understand financial management practices directly, while documentation involves analyzing financial statements, related policies, and available past audit data.

Table 1. Research Informant

Num	Report	Code
1	School Committee	SC
2	Principal	PP
3	Exchequer	EQ
4	Head of Administration	HA
5	Representative of Curriculum	PC
6	Public Relations Representative	PRR

The data that has been collected is analyzed using qualitative data analysis methods, namely data reduction, data presentation, and conclusion drawn. First, relevant data will be reduced to eliminate information that is not directly related to the research objectives. Second, the data that has been reduced is presented in a descriptive form to make it easier for researchers to see the patterns that appear. Finally, conclusions were drawn based on the results of the analysis that had been interpreted to provide answers to the research objectives related to the role of financial audit in enforcing financing accountability at MA Darul Ulum Sumenep. The validity of research data uses data triangulation. Data triangulation in this study was conducted to increase the validity of research results regarding the role of financial audits in enforcing financing accountability based on phenomena in research subjects. Triangulation ensures that the conclusions drawn can be scientifically justified and support research objectives.

RESULTS AND DISCUSSION

Importance of Financial Audit

Financial audit is a systematic process carried out to examine and evaluate the reliability of an entity's financial statements. The purpose is to ensure that the financial statements presented reflect the actual financial condition and are in accordance with

applicable accounting standards. Auditors in the process collect objective evidence through various techniques, such as document checks, interviews, and observations, to assess whether the information presented by management has been reported accurately and transparently. Financial audits also serve as an internal control mechanism to prevent misuse of funds, misstatements, or fraudulent acts. Additionally, audits help increase trust from interested parties, such as investors, shareholders, and government agencies, by providing assurance that the entity adheres to established accounting principles and financial policies. Through the audit process, auditors can also provide recommendations to improve the efficiency, effectiveness, and transparency of an organization's financial management.

The audit carried out at the Supreme Court of Darul Ulum Sumenep is carried out based on its function, namely to identify risks that may occur in the financial aspect. The findings of the interview with the SC "Financial audits are very important, especially to ensure that the funds received and managed by the school can be properly accounted for. In educational institutions, especially those that involve many sources of funds such as BOS funds, donations, and others, transparency in financial management is crucial. Audits help us ensure that all financial processes are running according to procedures, and this is important to maintain the trust of the public and other stakeholders." The results of the interview provide an understanding that audits are very important to be carried out. Thus, in line with PP employees, "I believe that financial audits are very helpful in preventing the misuse of funds. With an audit, all financial transactions are examined in detail, so that if there are irregularities, they will be detected immediately. In addition, audits make us more disciplined in carrying out financial procedures that are transparent and in accordance with applicable rules. This is important so that there is no room for mistakes or misappropriations" so that discipline in managing finances will have a big impact on the stability of the school.

The results of the interview with EQ stated "There are several reasons why financial audits need to be carried out for an educational institution, one of which is to give confidence to the authorities and the community. In MA Darul Ulum Sumenep, financial audits are also used to assist in identifying financial or operational risks, as well as providing recommendations for improvement to the institution.

The findings of the study show that financial audits are very important to be conducted. In line with the opinion of Olagunju & Owolabi said that the audit process is a very important process for an institution and a company. The implementation of the audit process is proof that the existing documents are really in accordance with the reality in the field (Olagunju & Owolabi, 2021). In addition, this process is one way to ensure that all financial management is in a safe, clean and free position from irregularities originating from outside or within the company itself (Yolivia Nurfadillah et al., 2022). According to Stevy, auditing an institution or company certainly has many benefits. These benefits have an impact on all parties. In fact, the benefits not only have a direct impact internally but also externally. In general, the benefits of audit accounting for the internal of an institution or company include: being able to prevent and find if there is fraud that has been committed by the audited parties within the institution or company. Evaluate undefined goals, policies, objectives, regulations, procedures, and organizational structures. increasing integrity or connecting all existing financial statements so that the financial statements can be trusted by all internal and external parties (Stefvy et al., 2021).

Roles of Internal and External Auditors

Collaboration between internal and external auditors is key to creating a healthy and transparent financial environment, where any irregularities or potential risks can be identified and dealt with appropriately. The role of internal and external auditors is very important in maintaining the accountability and transparency of an entity's finances. Internal auditors serve as internal supervisors who are responsible for assessing and ensuring that an organization's internal control system is running effectively. They evaluate financial processes, risk management, and compliance with the company's internal policies and procedures. Internal auditors also provide recommendations for improvements to improve operational efficiency and prevent potential fraud or irregularities. On the other hand, an external auditor is an independent party who is hired to provide an objective opinion regarding the fairness of an entity's financial statements. They not only evaluate the accuracy of financial statements, but also ensure that they comply with generally applicable accounting standards. With the presence of external auditors, companies can increase the credibility of their financial statements in the eyes of stakeholders, including investors, creditors, and the general public.

Findings of the interview with PP "There are two financial auditors, some from internal, some from external institutions, if from the internal auditor, namely the chairman of the Foundation itself, while those from external institutions are from related agencies, namely the Regional Inspectorate of Sumenep Regency. All have the same role of overseeing the management system and financial reports in the Institution, as an internal auditor at MA Darul Ulum Sumenep we help ensure that the educational institution operates efficiently and in accordance with applicable policies, procedures, and regulations. Meanwhile, the external auditor conducts independent supervision and examination of the financial statements to provide confidence and declare that the reports are prepared correctly".

The findings of the interview with EQ said, "The biggest challenge is to ensure effective communication between internal and external auditors. Sometimes, there are differences in approaches or priorities that can hinder collaboration. In addition, it is important for us to ensure that all the data required by the auditors is available and accurate, which can be challenging." The argument illustrates that the main challenge faced in collaboration between internal and external auditors is ensuring effective communication. This reflects that, although both parties share the same goal of maintaining financial accountability and transparency, they often have different approaches and priorities.

Based on the presentation of the Chairman of the Foundation, the role of internal and external auditors is to supervise and examine the financial statements in the Institution. In his research, Padang explained that internal audit plays a role in overseeing the course of financial governance in educational institutions or companies by ensuring that they have carried out practices in the application of the principles of transparency, accountability, and accountability within the educational institution or company (Padang, 2023). Hakim & Suryatimur said that internal audits are very necessary in an organization because they have a role in preventing irregularities in a company. Internal auditors as independent persons must be able to examine and supervise all fraud from all operational activities of the Company (Hakim & Suryatimur, 2022).

From the explanation above, it can be concluded that internal audit has an important role as a line of defense in the effective and efficient management and control of operational costs at MA Darul Ulum Sumenep. As well as an important tool to improve the governance of Educational Institutions and help achieve goals in an efficient and effective way. The internal audit team works independently and objectively, ensuring that the evaluations carried out are honest, fair and credible.

The role of external auditors is very important to detect irregularities committed by educational institutions or companies. External auditors must have the ability to analyze a financial statement in the event of financial problems. Another role of external auditors in investigating cases of irregularities is to supervise internal auditors in conducting audits, this is done because internal auditors know the actual situation in an Educational Institution or Company. Furthermore, external auditors provide directions to make it easier for internal auditors to detect and resolve irregularities that occur (Muniroh & Suryatimur, 2021).

Muhammad fallah argued that external audit is an objective examination of the financial statements of a company or other entity. The purpose of external audit is to objectively determine whether the information provided by management in the annual financial statements is trustworthy or not (Fallah et al., 2023). Financial statement audit, related to the activity of obtaining and evaluating evidence about entity reports with the intention of being able to provide an opinion on whether the report has been presented reasonably in accordance with the criteria that have been set (Haniifah & Pramudyastuti, 2022). Then Kassem said that the role of external audit is to ensure that financial statements are in accordance with the actual conditions without any fraud in them (Kassem, 2022). In addition, it can also be intended to carry out special tasks such as investigations.

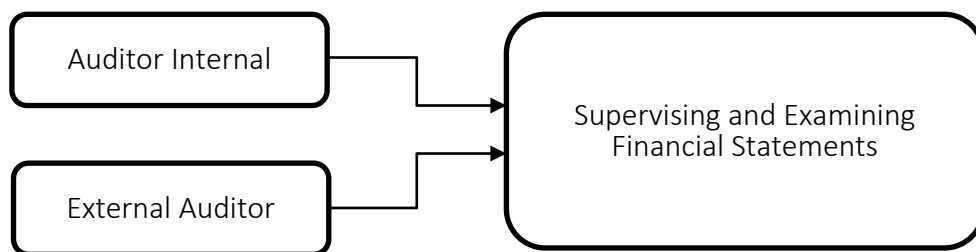


Figure 1. Role of Auditor

So, from some of the explanations by Figure 1, it can be concluded that external audit has an important role in maintaining the integrity and transparency of financial statements at the Supreme Court of Darul Ulum Sumenep, by supervising each financial report to avoid all forms of irregularities and providing confidence to stakeholders and the public about the state of the financial statements running and being compiled in a fair, accurate and credible manner.

Improving the Quality of Education in the Financial Sector

Improving the quality of education in the financial sector is a crucial step to face the ever-evolving global challenges (Ridlo & Yanti, 2023). In the era of digitalization and increasing economic complexity, quality financial education is not only necessary for aspiring professionals in this field, but also for the general public to be able to make smart financial decisions. A good educational program must integrate theoretical knowledge

with practice, including an understanding of risk management, investment, and financial accountability (Purwanto et al., 2023; Zaini, 2023). In addition, a curriculum that is relevant and adapts to technological developments, such as fintech and data analytics, will provide students with the skills needed in a competitive job market (Maulidia, 2023; Faiz et al., 2023). By improving the quality of education in the financial sector, we can create a more competent workforce that is able to contribute effectively to economic growth, as well as build a society that is more aware of the importance of financial literacy in daily life. These efforts also have the potential to reduce economic injustice and improve the overall welfare of society.

The findings of the interview with PP "Improving the quality of education in the financial sector will create a more competent workforce, which can contribute effectively to economic growth. In addition, people who are more educated in terms of finance will be more aware of the importance of financial literacy, which in turn can reduce economic injustice. By having a better understanding of finance, individuals can make better decisions, which contribute to their well-being and society as a whole" which illustrates that the quality of education is supported by a good financial sector.

This concept is supported by the argument by EQ which states "Improving the quality of education in the financial sector will create a more competent workforce, which can contribute effectively to economic growth. In addition, people who are more educated in terms of finance will be more aware of the importance of financial literacy, which in turn can reduce economic injustice. By having a better understanding of finance, individuals can make better decisions, which contribute to their well-being and society as a whole" so it can be concluded that finance is one of the foundations of the strength of Education.

Financial education not only serves to prepare individuals to enter the workforce, but also contributes to reducing economic injustice in society (Padang, 2023; Sa'baini & Amsari, 2023). When individuals have adequate knowledge about financial management, they can make better decisions, which has a positive impact on personal and collective well-being (Fallah et al., 2022). Therefore, it can be concluded that the financial sector is one of the foundations of educational strength. Investment in financial education should be a priority for stakeholders, as good quality education in this area not only improves the skills of the workforce but also empowers people to actively participate in the economy, thus creating a broader impact on social and economic development.

The results of the study show that improving the quality of education in the financial sector has a significant impact on the development of competent and competitive human resources. These findings underscore the importance of collaboration between internal and external auditors in creating a transparent financial environment, which ultimately contributes to accountability and efficiency in fund management. The findings are expected to provide deeper insights into the relationship between education, the financial sector, and accountability, and show that investing in financial education is a strategic step to build a more educated and competitive society in the era of globalization. So that this Discovery can be a reference for education policies and curriculum development in educational institutions to be more relevant to the needs of the industry and today's economic challenges.

CONCLUSION

Based on the results of the research, it can be concluded that financial audits have a crucial role in maintaining financial accountability and transparency in educational institutions, such as MA Darul Ulum Sumenep. Through collaboration between internal and external auditors, the audit process not only serves to detect irregularities and errors in financial statements, but also provides recommendations for improvement to improve the efficiency of financial management. Quality financial education is the foundation for creating a competent and competitive workforce, which in turn can drive economic growth and reduce economic injustice. Therefore, it is important for educational institutions to integrate theoretical and practical knowledge in their financial education curriculum, so that graduates are prepared to face the challenges of an increasingly complex world of work.

However, on the other hand, this study has limitations, especially in the scope of analysis which is limited to one educational institution. The findings obtained may not be fully generalizable to other institutions with different contexts. The recommendation for further research is to conduct a longitudinal study covering more diverse educational institutions and financial sectors, in order to gain a more comprehensive understanding of the impact of financial auditing and financial education on organizational performance. In addition, further research can explore the external factors that influence collaboration between internal and external auditors, as well as challenges in the implementation of financial education at various levels.

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