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Detecting Accounting Information System Quality And Financial Report Quality: An Analysis Of Information Technology Implementation And Internal Control System

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Abstract: This study aims to examine the effect of Information Technology Implementation and Internal Control System on Accounting Information System (AIS) Quality and Financial Report Quality, and to analyze the role of AIS Quality in mediating the effect of Information Technology Implementation and Internal Control System on Financial Report Quality at the Regional Secretariat of West Java Province. A quantitative method with a descriptive-verification approach was employed. Data were collected through questionnaires distributed to 100 employees in work units related to financial management and information systems, and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results show that Information Technology Implementation has a positive but not statistically significant effect on AIS Quality, while it has a positive and significant effect on Financial Report Quality. Internal Control System has a positive and significant effect on both AIS Quality and Financial Report Quality. AIS Quality has a positive but not statistically significant effect on Financial Report Quality and has not been proven to mediate the effect of Information Technology Implementation or Internal Control System on Financial Report Quality. The Regional Secretariat of West Java Province is advised to optimize information technology utilization, strengthen its internal control system, and improve user competence to support the improvement of financial report quality.

Keyword: Information Technology, Internal Control System, Accounting Information System Quality, Financial Report Quality

INTRODUCTION

The Regional Secretariat of West Java Province is a supporting element of the regional head that holds a strategic role in coordinating the formulation of regional government policy, overseeing the implementation of tasks across regional apparatus, and administering the governance of regional apparatus, as mandated by Law Number 23 of 2014 on Regional Government. As the coordinating center of provincial governance, the Regional Secretariat carries substantial responsibility for regional financial management, covering the entire process from planning and budget execution to the preparation and accountability of financial reports.

The quality of financial reports is strongly influenced by the internal control system implemented within an organization, since such a system safeguards the accuracy and reliability of accounting data while encouraging operational efficiency (Mahmudi, 2019). The accrual-based Government Accounting Standard further requires regional governments to prepare comprehensive financial reports, so that its consistent application becomes an essential foundation for producing financial reports that are transparent, accountable, and able to meet the information needs of the public and stakeholders. The scale of financial management carried out by the West Java Provincial Government can be seen from its 2024 regional budget, in which regional revenue was budgeted at Rp35,918.61 billion and regional expenditure at Rp36,785.16 billion (BPS Provinsi Jawa Barat, 2024). Supporting this scale of management, the West Java Provincial Government recorded an Electronic-Based Government System (SPBE) index of 4.73 with a “Very Good” predicate, ranking first nationally in 2024 (Ika, 2024), reflected among others in the use of the Regional Government Information System (SIPD) to document, administer, and process regional financial data.

A quality financial report can only be produced when supported by an accounting information system capable of managing data accurately and in a timely manner. Susanto (2017) explains that the quality of an accounting information system reflects the degree of integration among its components working synergistically to produce quality information for users. One factor influencing this quality is the implementation of information technology, which Martin (1999) describes as encompassing not only the hardware and software used to process and store information, but also the communication technology that supports the delivery and dissemination of information. Optimal implementation of information technology is therefore expected to increase the effectiveness of the accounting information system in processing data, so that the resulting information becomes more accurate, reliable, and relevant for the preparation of quality financial reports (Juhriansyah et al., 2024). Mahmudi (2019) further explains that an internal control system is a structured set of organizational arrangements, methods, and procedures designed to safeguard organizational assets, ensure the accuracy and reliability of accounting information, and secure compliance with management policy.

Although the quality of local government financial reports is conceptually well regulated, performance accountability levels still vary across agencies. The Audit Board of the Republic of Indonesia (BPK) consistently granted the West Java Provincial Government an Unqualified Opinion (WTP) for its financial reports, including for fiscal year 2024 (BAPPEDA, 2025). Nevertheless, the 2024 audit still revealed 29 findings related to the accounting and reporting control system, including a Rp1.25 billion miscalculation of motor vehicle tax, non-compliance with the regional unit cost standard for information technology honoraria, unaccounted-for grant expenditures of Rp111.6 billion, and a shortfall in capital expenditure volume of Rp7.39 billion (Keuangan & Indonesia, 2025). This condition indicates a gap between the consistently favorable audit opinion and the internal control weaknesses that continue to be identified, and prior studies have likewise produced mixed findings regarding whether the accounting information system and internal control significantly affect financial report quality (Fiqih et al., 2024; Atharrizka et al., 2021; Gustina Ira, 2021; Pramitha et al., 2024).

Based on this background, the present study aims to analyze the effect of information technology implementation and internal control systems on accounting information system quality and its implications for financial report quality at the Regional Secretariat of West Java Province, with accounting information system quality positioned as an intervening variable. Specifically, this study addresses how significant the effect of information technology implementation and internal control systems is on accounting information system quality; how significant their effect is on financial report quality; and how significant the effect of accounting information system quality is on financial report quality, including its role as a mediating variable.

METHOD

This study employed a quantitative method with a descriptive-verificative approach to examine the effect of information technology implementation and internal control systems on accounting information system quality and its implications for financial report quality. The population consisted of 969 civil servants (ASN) at the Regional Secretariat of West Java Province involved in financial management, information technology implementation, the accounting information system, and the internal control system, based on staffing data obtained from the Bureau of Organization of the Regional Secretariat. Using the Slovin formula with a 5 percent margin of error and further adjustment to meet the minimum sample requirement for Partial Least Squares Structural Equation Modeling (PLS-SEM) analysis (Sugiyono, 2023; Hair et al., 2016), a sample of 100 respondents was determined through purposive sampling based on the respondents' direct involvement in financial management and information system activities.

Data were collected through a structured questionnaire measured on a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), covering four variables: information technology implementation (X1), internal control system (X2), accounting information system quality (Z) as the intervening variable, and financial report quality (Y) as the dependent variable. The operationalization of each variable was derived from established theoretical constructs, comprising eight indicators for information technology, ten indicators for the internal control system, six indicators for accounting information system quality, and six indicators for financial report quality.

Data analysis was conducted using SmartPLS software with Partial Least Squares Structural Equation Modeling (PLS-SEM), consisting of an outer model evaluation (convergent validity, discriminant validity, and composite reliability) and an inner model evaluation (coefficient of determination and hypothesis testing through the bootstrapping procedure). A path coefficient was considered to have a significant effect when the t-statistic exceeded 1.96 and the p-value was below 0.05 (Ghozali, 2021; Hair et al., 2016).

RESULTS AND DISCUSSION

Descriptive Analysis

Based on respondent characteristics, the majority were female (54%, n=54), held a bachelor's degree (S1) as their highest education (62%, n=62), and had worked for 5-10 years (38%, n=38). The descriptive analysis results of the four research variables are summarized in Table 1.

Table 1. Descriptive Analysis Results of Research Variables

Variable	Total Cumulative Score	Maximum Score	Percentage (%)	Category
Information Technology (TI)	3,343	4,000	83.6%	High
Internal Control System (ICS)	4,166	5,000	83.3%	High
AIS Quality	2,386	3,000	79.5%	High
Financial Report Quality	3,414	4,000	85.4%	Very High

Source: Processed questionnaire data, 2026.

Information technology obtained a cumulative score of 3,343 out of a maximum of 4,000 (83.6%), placing it in the "High" category, equivalent to a mean score of 4.18 on a five-point scale. The highest-rated indicators relate to computerized recording of accounting transactions and the software's ability to detect input errors automatically, while the intensity of accounting software use obtained a comparatively lower score, indicating that the available technology infrastructure has not yet been fully optimized in daily practice. The internal control system obtained a score of 4,166 (83.3%), also categorized as "High" (mean = 4.17); transaction

authorization and periodic supervision were rated highest, whereas the evaluation of the internal control system itself scored relatively lower, suggesting room for improvement in the monitoring and follow-up of control activities.

AIS quality scored 2,386 out of 3,000 (79.5%), categorized as “High” (mean = 3.98), with software reliability and error-detection capability rated above average, while indicators related to system integration and the system's capacity to resolve user-reported problems scored comparatively lower. Financial report quality obtained the highest score among the four variables, at 3,414 out of 4,000 (85.4%), placing it in the “Very High” category (mean = 4.27); the timeliness and predictive value of the reports were rated particularly highly, reflecting a generally strong perception among respondents that the financial reports produced by the Regional Secretariat of West Java Province are accurate, timely, and useful for decision-making.

Measurement Model (Outer Model) Results

The outer model was evaluated at two levels: indicator-to-dimension and dimension-to-variable. At the indicator-to-dimension level, all indicators had outer loading values above 0.70, confirming convergent validity. Three dimensions, however, recorded an Average Variance Extracted (AVE) below the conventional 0.50 threshold — Information Technology (0.381), Internal Control System (0.474), and Financial Report Quality (0.494) — while their Composite Reliability (CR) values remained above 0.70 (0.828, 0.899, and 0.885, respectively). Following Fornell and Larcker (1981) and Hair et al. (2016), convergent validity can still be considered adequate when Composite Reliability exceeds 0.60 even though AVE falls slightly below 0.50, so all constructs were retained for further analysis.

At the dimension-to-variable level, all outer loadings exceeded 0.77 across all dimensions, with t-statistics far above the critical value of 1.96, indicating that each dimension contributes significantly to forming its respective latent variable. Discriminant validity at this level was confirmed through cross-loading analysis, as each construct's correlation with its own dimensions was higher than with other constructs. The results, together with the Composite Reliability and Average Variance Extracted values at the dimension-to-variable level, are presented in Table 2.

Table 2. Measurement Model Results – Dimension to Variable Level

Variable	Dimension	Outer Loading	CR	AVE	Validity	Reliability
Information Technology (TI)	TI_1	0.831	0.946	0.898	Valid	Reliable
Information Technology (TI)	TI_2	0.774	0.946	0.898	Valid	Reliable
Information Technology (TI)	TI_3	0.806	0.946	0.898	Valid	Reliable
Information Technology (TI)	TI_4	0.836	0.946	0.898	Valid	Reliable
Internal Control System (ICS)	SPI_1	0.776	0.892	0.734	Valid	Reliable
Internal Control System (ICS)	SPI_2	0.802	0.892	0.734	Valid	Reliable
Internal Control System (ICS)	SPI_3	0.817	0.892	0.734	Valid	Reliable
Internal Control System (ICS)	SPI_4	0.862	0.892	0.734	Valid	Reliable
Internal Control System (ICS)	SPI_5	0.821	0.892	0.734	Valid	Reliable
AIS Quality	SIA_1	0.948	0.986	0.973	Valid	Reliable
AIS Quality	SIA_2	0.804	0.986	0.973	Valid	Reliable
AIS Quality	SIA_3	0.962	0.986	0.973	Valid	Reliable
Financial Report Quality	LK_1	0.854	0.986	0.972	Valid	Reliable
Financial Report Quality	LK_2	0.900	0.986	0.972	Valid	Reliable
Financial Report Quality	LK_3	0.862	0.986	0.972	Valid	Reliable
Financial Report Quality	LK_4	0.875	0.986	0.972	Valid	Reliable

Source: SmartPLS output, 2026. CR = Composite Reliability; AVE = Average Variance Extracted.

Table 2 shows that AVE values at the dimension-to-variable level ranged from 0.734 (Internal Control System) to 0.973 (AIS Quality), all above the 0.50 threshold, with Composite Reliability values ranging from 0.892 to 0.986, indicating strong internal consistency. All constructs were therefore deemed valid and reliable, confirming that the measurement model is suitable for structural model (inner model) analysis and hypothesis testing.

Structural Model (Inner Model) and Hypothesis Testing

The structural model was evaluated using the bootstrapping procedure in SmartPLS to determine the significance of each path coefficient, with a relationship considered significant when the t-statistic exceeds 1.96 and the p-value is below 0.05 (Ghozali, 2021; Hair et al., 2016). The results of hypothesis testing are presented in Table 3.

Table 3. Path Coefficient and Hypothesis Testing Results

Hyp.	Relationship	Coef.	t-stat.	p-value	Result
H1	TI → AIS Quality	0.227	1.744	0.082	Rejected
H2	ICS → AIS Quality	0.438	3.511	0.000	Accepted
H3	TI → FR Quality	0.299	3.203	0.001	Accepted
H4	ICS → FR Quality	0.465	6.191	0.000	Accepted
H5	AIS Quality → FR Quality	0.132	1.284	0.200	Rejected

Source: SmartPLS bootstrapping output, 2026. TI = Information Technology; ICS = Internal Control System; AIS = Accounting Information System; FR = Financial Report. Significant at t-statistic > 1.96 and p-value < 0.05.

1. H1: The Effect of Information Technology on AIS Quality

The test results show that information technology has a positive direction of effect on AIS quality, but the effect is not statistically significant (path coefficient = 0.227, $t = 1.744$, $p = 0.082 > 0.05$), so H1 is rejected. This finding indicates that the mere availability of information technology infrastructure is not yet sufficient to substantially strengthen AIS quality unless matched by optimal utilization, alignment with existing work processes, and adequate user readiness. Bourgeois and Bourgeois (2020) explain that an information system is formed through the integration of hardware, software, data, people, and work procedures, so that technology alone cannot automatically improve system quality unless supported by aligned operational processes and competent users. This result is consistent with the phenomenon observed at the research site: although the West Java Provincial Government achieved an SPBE index of 4.73 and ranked first nationally in 2024 (Ika, 2024), the 2024 BPK audit still identified weaknesses in the accounting and reporting control system, while the descriptive results also show a comparatively lower score for the intensity of accounting software use, indicating that formal achievement in technology infrastructure has not been fully matched by optimal utilization in daily practice.

2. H2: The Effect of Internal Control System on AIS Quality

The results confirm that the internal control system has a positive and significant effect on AIS quality (path coefficient = 0.438, $t = 3.511$, $p = 0.000 < 0.05$), so H2 is accepted. This effect can be explained through the role of control mechanisms such as authorization, segregation of duties, access restriction, documentation, communication, and monitoring activities that ensure every piece of data processed within the system follows appropriate procedures. Mehta (2024) explains that internal control encompasses the control environment together with preventive, detective, and corrective procedures whose consistent design, implementation, and monitoring strengthen the accuracy, security, and traceability of accounting data. This is reinforced by the 2024 BPK audit, which identified 29 findings related to the accounting and reporting control system at the West Java Provincial Government (Keuangan & Indonesia, 2025), indicating that control aspects still have room to be strengthened, while the descriptive results show that transaction-authorization and periodic-

supervision indicators were rated highly by respondents, whereas the indicator on internal control evaluation scored comparatively lower, suggesting that strengthening the evaluation and follow-up of control activities could further increase the contribution of the internal control system to AIS quality.

3. H3: The Effect of Information Technology on Financial Report Quality

Information technology was found to have a positive and significant effect on financial report quality (path coefficient = 0.299, $t = 3.203$, $p = 0.001 < 0.05$), so H3 is accepted. The utilization of information technology supports financial data management activities, from recording, processing, and storage to the presentation of information, in a faster, more systematic, and better-structured manner. Gallagher (2015) explains that the utilization of technology supports data collection, database management, report preparation, and information distribution more quickly and effectively, so that the resulting financial reports become more timely and consistent. This finding is consistent with the achievement of the West Java Provincial Government, which recorded an SPBE index of 4.73 and ranked first nationally in 2024 through the use of the Regional Government Information System (SIPD) (Ika, 2024), and which has consistently obtained an Unqualified Opinion (WTP) from BPK for 13 consecutive years (Pers, 2025), reinforcing the statistical finding that information technology utilization meaningfully supports the timeliness and orderliness of financial report preparation.

4. H4: The Effect of Internal Control System on Financial Report Quality

The internal control system was also found to have a positive and significant effect on financial report quality (path coefficient = 0.465, $t = 6.191$, $p = 0.000 < 0.05$), so H4 is accepted, representing the largest direct effect among all variables examined in the model. The application of internal control ensures that every transaction has gone through appropriate authorization, is supported by adequate documentation, is carried out by parties with clear authority and responsibility, and is supervised through periodic monitoring mechanisms. Henson (2023) further explains that internal control comprises procedures for the division of responsibilities, transaction documentation, segregation of duties, authorization, and reconciliation, which together reduce the risk of error and strengthen the reliability of the accounting records underlying financial reports. This finding aligns with several BPK findings directly related to weak controls over financial management, such as unaccounted-for grant expenditures of Rp111.6 billion and a shortfall in capital expenditure volume of Rp7.39 billion (Keuangan & Indonesia, 2025), reinforcing the empirical importance of continuous internal control strengthening, consistent with its position as the strongest direct driver of financial report quality in this study.

5. H5: The Effect of AIS Quality on Financial Report Quality

In contrast, AIS quality was found to have a positive direction of effect on financial report quality, but the effect is not statistically significant (path coefficient = 0.132, $t = 1.284$, $p = 0.200 > 0.05$), so H5 is rejected. Amadi and Ejiogu (2021) explain that the accounting process covers the recording, classification, adjustment, and summarization of transactions into financial reports, so that a quality accounting information system should conceptually support this chain of processes; however, the direct effect of AIS quality in this study was not strong enough to reach significance once the other variables in the model were taken into account. The additional mediation analysis further showed that AIS quality has not been proven to mediate the effect of either information technology or the internal control system on financial report quality, both indirect relationships being categorized as direct-only nonmediation (Hair et al., 2023). This condition is reinforced by the empirical observation that the West Java Provincial Government has consistently obtained an Unqualified Opinion (WTP) from BPK for 13 consecutive years despite the internal control weaknesses identified in the 2024 audit (Pers, 2025), suggesting that the favorable audit opinion is driven more directly by information technology and internal control than by AIS quality as a standalone determinant.

CONCLUSION

This study examined the effect of information technology implementation and the internal control system on accounting information system (AIS) quality and their implications for financial report quality at the Regional Secretariat of West Java Province, based on 100 respondents analyzed using PLS-SEM. The findings lead to the following conclusions.

First, information technology implementation at the Regional Secretariat of West Java Province is perceived by employees to be in the high category (83.6%, mean = 4.18), indicating that hardware, software, and network infrastructure are generally adequate, although the intensity of accounting software use scored comparatively lower and warrants further optimization. Second, the internal control system is likewise rated in the high category (83.3%, mean = 4.17), with strong performance in transaction authorization and periodic supervision, while the evaluation of the control system itself remains an area for improvement. Third, AIS quality is rated in the high category (79.5%, mean = 3.98), reflecting adequate software reliability and error-detection capability, though system integration and problem-resolution capability require further development. Fourth, financial report quality obtained the highest rating among the four variables, falling in the very high category (85.4%, mean = 4.27), reflecting strong perceptions of timeliness, predictive value, and understandability in the financial reports produced.

Fifth, information technology has a positive direction of effect on AIS quality, but the effect is not statistically significant ($\beta = 0.227$, $p = 0.082$), so H1 is rejected, indicating that technology infrastructure alone is not sufficient to substantially improve system quality without being accompanied by user competence and process alignment. Sixth, the internal control system exerts a positive and significant influence on AIS quality ($\beta = 0.438$, $p = 0.000$), so H2 is accepted, confirming that effective control mechanisms strengthen the reliability of system-generated information. Seventh, information technology has a positive and significant effect on financial report quality ($\beta = 0.299$, $p = 0.001$), so H3 is accepted. Eighth, the internal control system has a positive and significant effect on financial report quality ($\beta = 0.465$, $p = 0.000$), so H4 is accepted, representing the strongest direct driver of financial report quality among the variables examined. Ninth, AIS quality has a positive direction of effect on financial report quality, but the effect is not statistically significant ($\beta = 0.132$, $p = 0.200$), so H5 is rejected; the additional mediation analysis further confirms that AIS quality has not been proven to mediate the effect of either information technology or the internal control system on financial report quality, both relationships being categorized as direct-only nonmediation.

These findings underscore that improvements in financial report quality at the Regional Secretariat of West Java Province are driven predominantly through the direct effects of information technology and the internal control system, rather than through AIS quality as an intervening mechanism.

Practical recommendations include: optimizing the utilization of information technology through continued system development and integration to support financial management; strengthening the internal control system through regular evaluation, enhanced supervision, and refinement of work procedures; developing AIS capabilities on a sustained basis, particularly in system integration, information security, ease of use, and the speed of data provision; and improving user competence in financial reporting. Future research should consider incorporating additional variables potentially influencing financial report quality, such as human resource competence, internal audit quality, organizational commitment, or other governance-related aspects, and may extend the scope of the study to other government institutions for broader comparability.

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