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Determinant of Effectiveness of Accounting Information System (SIPD) Financial Report Quality, From Perspective: Internal Control and the Use of Information Technology at the Regional Secretariat of West Java Province

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Abstract: This study aims to determine The Influence of Internal Control and the Use of Information Technology on the Effectiveness of AIS (SIPD) and Its Implications for Financial Report Quality at the Regional Secretariat of West Java Province. The research method used is quantitative with a descriptive-verificative approach. Data were collected through questionnaires distributed to employees at the Regional Secretariat of West Java Province. The population in this study consisted of 120 respondents, with a sample of 92 respondents selected using purposive sampling. Data analysis used the Partial Least Square-Structural Equation Modeling (PLS-SEM) technique to test the relationships among variables. The results show that, directly, internal control does not affect the effectiveness of AIS (SIPD), while the use of information technology has a positive and significant effect on the effectiveness of (AIS) SIPD. In addition, internal control and the use of information technology do not have a significant effect on Financial Report Quality. However, the effectiveness of (AIS) SIPD has a positive and significant effect on Financial Report Quality. Indirectly, internal control does not affect Financial Report Quality through the effectiveness of (AIS) SIPD, whereas the use of information technology has a significant effect on Financial Report Quality through the effectiveness of (AIS) SIPD.

Keyword: Internal Control, Use of Information Technology, Effectiveness of (AIS) SIPD, Financial Report Quality.

INTRODUCTION

In the current era of digitalization, the transformation of information technology and the development of information systems in the government sector have become vital for improving regional financial management. Regional financial management encompasses all activities related to planning, budgeting, execution, bookkeeping, reporting, accountability, and supervision of regional finances. It is a crucial aspect of good, transparent, and accountable governance. Proper regional financial management must be founded on statutory regulations, as stipulated in Government Regulation Number 12 of 2019 concerning Regional Financial

Management. Information systems are an essential element in facing the present digital era because technology is advancing rapidly and human needs are becoming increasingly complex. In this regard, pursuant to Article 2 of Law Number 17 of 2003, the Supreme Audit Board (BPK) is authorized to conduct three types of audits. The first type, the financial audit, is an examination of the financial statements of the central and regional governments.

The following is an exposition of the audit opinion results for the Regional Government Financial Statements (LKPD) of West Java Province for 2019–2020, which the author has selected for further and more in-depth study; among them are:

Table 1. List of Opinions on West Java Province LKPD Examination Results 2019-2024

No	Local Government Entity	TA 2019	TA 2020	TA 2021	TA 2022	TA 2023	TA 2024
1	Prov. Jawa Barat	WTP	WTP	WTP	WTP	WTP PSH	WTP
2	Kab. Bandung	WTP	WTP	WTP	WTP	WTP PSH	WTP
3	Kab. Bandung Barat	WTP	WDP	WTP	WTP	WTP PSH	WTP
4	Kab. Bekasi	WTP	WTP	WTP	WDP	WTP PSH	WTP
5	Kab. Bogor	WTP	WTP	WDP	WDP	WDP	WTP PHL
6	Kab. Ciamis	WTP	WTP	WTP	WTP	WTP PSH	WTP PSH
7	Kab. Cianjur	WTP	WTP	WTP	WTP	WTP PSH	WTP
8	Kab. Cirebon	WTP	WTP	WTP	WTP	WTP PSH	WTP
9	Kab. Garut	WTP	WTP	WTP	WTP	WTP PSH	WTP
10	Kab. Indramayu	WTP	WDP	WTP	WTP PSH	WTP PSH	WTP
11	Kab. Karawang	WTP	WTP	WTP	WTP PSH	WTP PSH	WTP
12	Kab. Kuningan	WTP	WTP	WTP	WTP PSH	WTP PSH	WDP PSH
13	Kab. Majalengka	WTP	WTP	WTP	WTP PSH	WTP	WTP PSH
14	Kab. Pangandaran	WTP	WTP	WTP	WDP	WDP	WDP
15	Kab. Purwakarta	WTP	WTP	WTP	WTP PSH	WTP PSH	WTP
16	Kab. Subang	WTP	WTP	WTP	WTP PSH	WTP PSH	WTP
17	Kab. Sukabumi	WTP	WTP	WTP	WTP	WTP PSH	WTP
18	Kab. Sumedang	WTP	WTP	WTP	WTP	WTP	WTP
19	Kab. Tasikmalaya	WTP	WTP	WTP	WTP	WTP PSH	WTP
20	Kota Bandung	WTP	WTP	WTP	WDP	WDP	WTP PHL
21	Kota Banjar	WTP	WTP	WTP	WTP	WTP PSH	WTP PSH
22	Kota Bekasi	WTP	WTP	WDP	WDP	WDP	WTP PSHHL
23	Kota Bogor	WTP	WTP	WTP	WTP	WTP PSH	WTP
24	Kota Cimahi	WTP	WTP	WTP	WTP PSH	WTP PSH	WTP
25	Kota Cirebon	WTP	WTP	WTP	WTP PSH	WTP PSH	WTP
26	Kota Depok	WTP	WTP	WTP	WTP PSH	WTP PSH	WTP
27	Kota Sukabumi	WTP	WTP	WTP	WTP	WTP PSH	WTP
28	Kota Tasikmalaya	WTP	WTP	WTP	WTP PSH	WTP PSH	WTP

Source: <https://jabar.bpk.go.id/lhp-lkpd-3/>

From 2019–2022 and in 2024, the West Java Provincial Government consecutively received Unqualified Opinions (WTP) from the Audit Board of the Republic of Indonesia (BPK). However, in 2023 the West Java Provincial Government received an Unqualified Opinion with Emphasis of Matter (WTP PSH) from BPK. According to BPK’s findings as of 31 December 2023, BPR Intan Jabar recorded a loss of IDR 213.04 billion, which caused its capital to become negative at IDR –141.16 billion, with a capital adequacy ratio of –571.62% and total assets declining to IDR 28.93 billion. BPR Indramayu Jabar recorded a loss of IDR 18.48 billion due to corrections in cash custodial accounts and under-provisioning for the Allowance for Impairment of Productive Assets (PPAP), which led to reduced capital and liabilities exceeding current assets. On compliance matters, BPK emphasized two issues related to these BPRs: accepting customer deposits above IDR 2 billion (BPR Intan Jabar’s deposits totaled IDR 38.82 billion), and paying deposit interest in excess of the maximum rate guaranteed by the Indonesia Deposit Insurance Corporation (LPS) at BPR Indramayu Jabar

amounting to IDR 19.11 billion. Such excess-interest deposits are not covered by LPS and therefore could potentially become a liability of the West Java Provincial Government in the event of liquidation. In addition, BPK identified noncompliant items including foreign travel expenditures at the Bureau of Public Welfare of the West Java Provincial Secretariat, capital expenditures for buildings at eight ODPs that did not conform to contract specifications amounting to IDR 8.2 billion, and late-payment fines amounting to IDR 288.35 million that had not been remitted to the Regional Treasury.

From the Audit Board's (BPK) Semester I 2023 Summary of Audit Findings (IHPS), BPK reported 1,004 issues, comprising 298 (30%) weaknesses in the accounting and reporting control system, 482 (48%) weaknesses in the budget execution control system for revenues and expenditures, and 224 (22%) weaknesses in the internal control structure. Several of these issues concern weaknesses in accounting and reporting control systems at central and regional entities: such weaknesses occurred at 69 K/L, and other accounting and reporting control weaknesses were found at 24 K/L. These included inadequate accounting and reporting information systems, accounting and reporting information systems not supported by adequate human resources, and entities filing reports late.

The quality of financial statements is a fundamental aspect of an organization's financial reporting system because it reflects an entity's financial performance and position over a given period. High-quality financial statements not only provide an accurate depiction of financial activities but also serve as a primary tool for decision-making by various stakeholders, both internal and external (Auliyah & Agit, 2024).

According to Yuhanis Ladewi (2024:5 & 12), an Accounting Information System (AIS) provides the information required by users. An AIS is an integrated and harmonized form of a collection of subsystems/components/resources, both physical and nonphysical, that work together to process financial transaction data into financial information. An effective AIS is one that produces accounting information characterized by integration, ease of use, reliability, and ease of access. Empirical studies show mixed results regarding the effect of AIS on financial statement quality. Tathya Pradipta (2025) and Dyah Rizky Wulandari (2020) found that the accounting information system has a positive and significant effect on the quality of financial statements. In contrast, Aenul Wahtan et al. (2025) reported that the implementation of an accounting information system did not have a significant effect on financial statement quality.

Another factor that affects the quality of financial statements is internal control. The Internal Control System (ICS) is a set of policies, procedures, and practices that are systematically designed and implemented by management and all organizational components to provide reasonable assurance of achieving the organization's objectives. These objectives include operational effectiveness and efficiency, reliability of financial reporting, and compliance with applicable laws and regulations. ICS plays a vital role in ensuring that organizational assets are protected, business processes operate according to standards, and financial statements are prepared accurately and free from material misstatement (Chalmers et al., 2019). Empirical findings on the relationship between internal control and financial statement quality are mixed. Luh et al. (2025) and Aenul Wahtan & Nurul Hayat (2025) report a positive effect of internal control on financial statement quality. Conversely, Rizky & Ani (2020) find that the Internal Control System does not have a significant effect on financial statement quality.

Another factor that influences the quality of financial statements is information technology. According to Iwan Setya Putra (2023:1), information technology is a basic necessity for every organization, both for managing human resources and conducting organizational activities. Advances in information technology have created strategic opportunities to generate and utilize accounting information in organizational operations. Information technology is a tool used to store, process, and use data to provide high-quality information to users. Good information originates from sources that are accurate, relevant, and

up-to-date. Empirical studies report mixed results regarding the impact of information technology on financial statement quality. Wulan Riyadi (2021) found that the utilization of information technology has a significant effect on financial statement quality. In contrast, Elliana & Rustan DM (2019) concluded that information technology does not have a significant effect on financial statement quality.

This study aims to analyze the effects of internal control and the use of information technology on the effectiveness of the Accounting Information System (SIA/SIPD) and their implications for the quality of financial statements at the Regional Secretariat of West Java Province. Specifically, the study examines the conditions of internal control, the use of information technology, the effectiveness of the SIA (SIPD), and the quality of financial statements. It investigates the direct effects of internal control on SIA (SIPD) effectiveness, the effect of information technology use on SIA (SIPD) effectiveness, the effect of internal control on financial statement quality, the effect of information technology use on financial statement quality, and the effect of SIA (SIPD) effectiveness on financial statement quality. The study also examines the indirect effects of internal control on financial statement quality mediated by SIA (SIPD) effectiveness, and the indirect effects of information technology use on financial statement quality mediated by SIA (SIPD) effectiveness. The research hypotheses are: H1: Internal control has an effect on SIA (SIPD) effectiveness. H2: Information technology use has an effect on SIA (SIPD) effectiveness. H3: Internal control has an effect on financial statement quality. H4: Information technology use has an effect on financial statement quality. H5: SIA (SIPD) effectiveness has an effect on financial statement quality.

METHOD

This study employs a quantitative method with a descriptive-verificative approach. The study uses two independent variables: internal control, denoted as (X1), and information technology use, denoted as (X2). The third variable is an intervening (mediating) variable, the effectiveness of the Accounting Information System (SIA/SIPD), denoted as (Y). The fourth variable is the dependent variable, the quality of financial statements, denoted as (Z).

The data collected in this study consist of primary and secondary data. Primary data were obtained using a questionnaire instrument for the variables of internal control, information technology use, SIA (SIPD) effectiveness, and financial statement quality. Secondary data consist of the audit reports on the West Java Provincial Government for 2019–2024 and the Semester Summary of Audit Findings (IHPS). The study population comprises all employees of the Regional Secretariat of West Java Province. The sample consisted of 92 respondents, selected using purposive sampling; only respondents who met specific criteria were included, namely staff from the finance section, financial statement preparers, junior policy analysts, treasurers, financial data processors and managers, and financial verifiers within the Regional Secretariat of West Java Province.

Data were collected through observation, interviews, and distribution of questionnaires. The measurement scale used was a Likert scale ranging from 1 to 5 with five categories: strongly disagree (1), disagree (2), neutral (3), agree (4), and strongly agree (5). Data analysis was performed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS software, following evaluation stages for the outer model (measurement model) and the inner model (structural model). The outer model tests included validity assessments namely convergent validity, discriminant validity and reliability assessments, including composite reliability and Cronbach's alpha. The inner model tests included R-square (R²), Q-square (predictive relevance), and path coefficients.

RESULTS AND DISCUSSION

Descriptive Analysis

1. Internal Control at the Regional Secretariat of West Java Province

Based on the descriptive analysis, respondents within the Regional Secretariat of West Java Province perceive internal control to be at the "agree" level, indicating that internal control at the Regional Secretariat has generally been functioning well. Several indicators received above-average ratings, reflecting strengths in integrity, approvals, verification, validation, user authentication, relevance of information, security, accuracy, reliability, completeness, and precision of accounting data. However, some indicators scored below average, including ethical standards, governance oversight, performance measurement, incentives and accountability, risk identification and assessment, risk tolerance setting, consideration of environmental changes, impact analysis, error-prevention and mitigation approaches, hacking prevention, communication, statistical analysis, time-and-motion studies for efficiency, separate evaluations, and training programs. These findings indicate room for improvement and areas that require further attention.

2. Information Technology Use at the Regional Secretariat of West Java Province

Based on the descriptive analysis, respondents at the Regional Secretariat of West Java Province perceived information technology use to be at the "agree" level, indicating that information technology has generally supported work activities and is being used reasonably well. Several indicators received above-average ratings, reflecting strengths in physical components, storage devices, input and output, processing, application programs, programming languages, central repository, data management, data query and analysis, IT personnel, and output components. However, some indicators scored below average, including the operating system, utility programs, network connectivity, facilities, central repository (aspects), input components, and control components. These findings indicate that the utilization of information technology is not yet fully optimized and requires further development and enhanced supporting facilities to achieve better performance.

3. Effectiveness of the SIA (SIPD) at the Regional Secretariat of West Java Province

Based on the descriptive analysis, respondents at the Regional Secretariat of West Java Province perceived the effectiveness of the SIA (SIPD) to be at the "strongly agree" level, indicating that respondents consider the SIPD to be functioning well and effectively. SIPD was assessed as supporting the correct and more structured recording, processing, and presentation of financial data. Several indicators received above-average ratings, reflecting strengths in access control, data protection, integrity of data processing, relevance, reliability, accuracy, timeliness and understandability of information, ease of use, system accuracy, system availability, and procedures. However, some indicators scored below average, including regulatory compliance, cost-effectiveness, ease of access, flexibility of accommodation, harmonized integrity among systems, subsystems, and components, adaptability to change, human resources, data, software, and hardware. These findings indicate persistent challenges that require further improvements to achieve better performance.

4. Quality of Financial Statements at the Regional Secretariat of West Java Province

Based on the descriptive analysis, respondents at the Regional Secretariat of West Java Province perceived the quality of financial statements to be at the "strongly agree" level, indicating that financial statement quality is generally good. Several indicators received above-average ratings, reflecting strengths in timeliness, completeness, honesty, verification and validation, data accuracy, information disclosure, presentation, and overall accuracy of the financial statements. However, some indicators scored below average, including rating values, feedback scores, auditor neutrality, accounting policies, changes, and users' understanding and knowledge. These results indicate there remains room for improvement to sustain and further enhance the quality of financial statements at the Regional Secretariat of West Java Province.

Verificative Analysis

1. Outer Model Test: Indicator to Dimension

The indicator-to-dimension outer model analysis is used to examine how indicators relate to their dimensions, assessed through outer loading (factor loading). Outer loadings indicate the extent to which each indicator correlates with the latent construct it represents.

a) Convergent validity

Table 2 validity indicator to dimension

No	Variable	Indikator	Original Sample (O)	T Statistics	P Values	EXPL
1	Lingkungan Pengendalian	X1.1	0,895	4,801	0,000	Valid
		X1.2	0,814	5,128	0,000	Valid
		X1.3	0,763	5,126	0,000	Valid
		X1.4	0,747	9,361	0,000	Valid
		X1.5	0,813	5,990	0,000	Valid
	Penilaian Risiko	X1.6	0,845	5,803	0,000	Valid
		X1.7	0,885	14,624	0,000	Valid
		X1.8	0,807	12,189	0,000	Valid
		X1.9	0,915	53,705	0,000	Valid
	Aktivitas Pengendalian	X1.10	0,706	5,840	0,000	Valid
		X1.11	0,854	7,809	0,000	Valid
		X1.12	0,833	7,696	0,000	Valid
		X1.13	0,782	12,296	0,000	Valid
		X1.14	0,860	6,812	0,000	Valid
		X1.15	0,811	13,593	0,000	Valid
	Informasi dan Komunikasi	X1.16	0,851	7,918	0,000	Valid
		X1.17	0,850	21,458	0,000	Valid
		X1.18	0,557	5,408	0,000	Tidak Valid
		X1.19	0,795	11,124	0,000	Valid
	Pemantauan	X1.20	0,845	5,798	0,000	Valid
		X1.21	0,754	7,630	0,000	Valid
		X1.22	0,784	7,862	0,000	Valid
		X1.23	0,835	5,697	0,000	Valid
2	Perangkat Keras	X2.1	0,884	7,890	0,000	Valid
		X2.2	0,749	5728	0,000	Valid
		X2.3	0,778	14,313	0,000	Valid
		X2.4	0,759	5,665	0,000	Valid
	Perangkat Lunak	X2.5	0,429	5,335	0,000	Tidak Valid
		X2.6	0,724	5,945	0,000	Valid
		X2.7	0,746	9,226	0,000	Valid
		X2.8	0,848	15,031	0,000	Valid
	Jaringan dan Komunikasi	X2.9	0,804	10,011	0,000	Valid
		X2.10	0,902	7,201	0,000	Valid
	Basis Data	X2.11	0,750	8,519	0,000	Valid
		X2.12	0,840	4,653	0,000	Valid
		X2.13	0,729	3,147	0,000	Valid
	Personalia dan Pengendalian	X2.14	0,882	4,300	0,000	Valid
		X2.15	0,843	18,329	0,000	Valid
		X2.16	0,588	5,012	0,000	Tidak Valid
		X2.17	0,921	27,089	0,000	Valid
3	Keamanan dan Kontrol	Y1	0,881	5,984	0,000	Valid
		Y2	0,792	13,548	0,000	Valid
		Y3	0,700	2,965	0,000	Valid
		Y4	0,831	11,474	0,000	Valid
	Kegunaan dan Kualitas Informasi	Y5	0,770	14,209	0,000	Valid
		Y6	0,818	20,271	0,000	Valid
		Y7	0,762	12,639	0,000	Valid

No	Variable	Indikator	Original Sample (O)	T Statistics	P Values	EXPL
	Keandalan dan Ketersediaan	Y8	0,803	18,54	0,000	Valid
		Y9	0,884	36,209	0,000	Valid
		Y10	0,775	13,643	0,000	Valid
	Fleksibilitas dan Integritas	Y11	0,722	9,145	0,000	Valid
		Y12	0,878	28,191	0,000	Valid
		Y13	0,880	21,695	0,000	Valid
	Komponen Pendukung	Y14	0,729	3,103	0,000	Valid
		Y15	0,819	17,344	0,000	Valid
		Y16	0,800	11,048	0,000	Valid
		Y17	0,773	5,755	0,000	Valid
		Y18	0,474	2,387	0,000	Tidak Valid
4	Relevansi	Z1	0,853	8,153	0,000	Valid
		Z2	0,739	12,028	0,000	Valid
		Z3	0,854	27,240	0,000	Valid
		Z4	0,828	18,729	0,000	Valid
	Keandalan	Z5	0,842	23,737	0,000	Valid
		Z6	0,824	17,601	0,000	Valid
		Z7	0,828	22,911	0,000	Valid
		Z8	0,847	26,415	0,000	Valid
	Dapat Dibandingkan	Z9	0,908	41,997	0,000	Valid
		Z10	0,755	17,159	0,000	Valid
		Z11	0,916	52,664	0,000	Valid
	Dapat Dipahami	Z12	0,912	45,878	0,000	Valid
		Z13	0,888	28,818	0,000	Valid
		Z14	0,628	9,212	0,000	Tidak Valid

Source: SmartPLS output, 2026

Based on the table above, the indicators for control environment (X1.1 to X1.5), risk assessment (X1.6 to X1.9), control activities (X1.10 to X1.15), information and communication (X1.16, X1.17, and X1.19), monitoring (X1.20 to X1.23), hardware (X2.1 to X2.4), software (X2.6 to X2.8), network and communication (X2.9 to X2.10), database (X2.11 to X2.13), personnel and controls (X2.14 to X2.17), security and control (Y1 to Y4), usability and information quality (Y5 to Y7), reliability and availability (Y8 to Y10), flexibility and integrity (Y11 to Y13), supporting components (Y14 to Y17), relevance (Z1 to Z4), reliability (Z5 to Z8), comparability (Z9 to Z11), and understandability (Z12 to Z13) were analyzed using outer loadings. The results show outer loadings greater than 0.70. This indicates that these indicators meet the criteria for good convergent validity. However, the information and communication indicator X1.18, software indicator X2.5, personnel and controls indicator X2.16, supporting components indicator Y18, and indicator Z14 were declared invalid and do not meet the criteria for adequate convergent validity.

b) Discriminant Validity

AVE values

Table 3. Validity Indicator to Dimentoon

No	Variable	Indikator	AVE	EXPL
1	Pengendalian Internal	PI_1	0,532	Valid
		PI_2	0,664	Valid
		PI_3	0,505	Valid
		PI_4	0,522	Valid
		PI_5	0,574	Valid
2	Penggunaan Teknologi Informasi	PTI_1	0,545	Valid
		PTI_2	0,543	Valid
		PTI_3	0,730	Valid
		PTI_4	0,600	Valid

No	Variable	Indikator	AVE	EXPL
3	SIA (SIPD)	PTI_5	0,592	Valid
		SIPD_1	0,568	Valid
		SIPD_2	0,623	Valid
		SIPD_3	0,676	Valid
		SIPD_4	0,688	Valid
4	Kualitas Laporan Keuangan	SIPD_5	0,533	Valid
		KLIA_1	0,597	Valid
		KLIA_2	0,698	Valid
		KLIA_3	0,760	Valid
		KLIA_4	0,672	Valid

Source: SmartPLS output, 2026

From the table above, the AVE values are shown to be above 0.50 (> 0.50). This indicates that the study meets the required validity criteria.

Square root AVE

Table 4. Discriminant Validity Indikator to Dimension

	KLIA	KLIA_1	KLIA_2	KLIA_3	KLIA_4	PI	PI_1	PI_2	PI_3	PI_4	PI_5	PTI	PTI_1	PTI_2	PTI_3	PTI_4	PTI_5	SIPD	SIPD_1	SIPD_2	SIPD_3	SIPD_4	SIPD_5
KLIA	0,724																						
KLIA_1	0,878	0,773																					
KLIA_2	0,928	0,762	0,835																				
KLIA_3	0,835	0,610	0,703	0,872																			
KLIA_4	0,870	0,702	0,754	0,645	0,820																		
PI	0,492	0,443	0,450	0,456	0,367	0,631																	
PI_1	0,413	0,386	0,354	0,388	0,318	0,922	0,730																
PI_2	0,274	0,215	0,232	0,328	0,187	0,821	0,783	0,815															
PI_3	0,471	0,449	0,485	0,329	0,363	0,888	0,753	0,612	0,711														
PI_4	0,513	0,454	0,476	0,469	0,393	0,861	0,718	0,587	0,785	0,722													
PI_5	0,418	0,361	0,348	0,466	0,290	0,739	0,627	0,491	0,540	0,576	0,758												
PTI	0,495	0,461	0,445	0,463	0,359	0,686	0,595	0,493	0,599	0,618	0,626	0,612											
PTI_1	0,502	0,438	0,475	0,431	0,408	0,516	0,431	0,342	0,435	0,420	0,594	0,815	0,738										
PTI_2	0,350	0,354	0,301	0,360	0,203	0,588	0,507	0,466	0,541	0,542	0,434	0,832	0,556	0,704									
PTI_3	0,139	0,072	0,107	0,257	0,050	0,434	0,336	0,346	0,329	0,399	0,483	0,624	0,333	0,511	0,855								
PTI_4	0,347	0,335	0,336	0,253	0,286	0,567	0,496	0,394	0,520	0,478	0,523	0,824	0,640	0,589	0,478	0,775							
PTI_5	0,508	0,492	0,439	0,476	0,368	0,617	0,566	0,430	0,535	0,600	0,498	0,873	0,623	0,657	0,463	0,613	0,770						
SIPD	0,665	0,618	0,572	0,599	0,552	0,578	0,477	0,417	0,523	0,526	0,522	0,710	0,523	0,608	0,352	0,565	0,704	0,628					
SIPD_1	0,578	0,477	0,503	0,554	0,506	0,562	0,469	0,268	0,531	0,520	0,619	0,620	0,493	0,456	0,470	0,407	0,632	0,754	0,754				
SIPD_2	0,529	0,495	0,493	0,413	0,451	0,503	0,436	0,410	0,523	0,469	0,256	0,623	0,485	0,564	0,257	0,505	0,589	0,832	0,547	0,789			
SIPD_3	0,611	0,606	0,551	0,455	0,535	0,329	0,265	0,260	0,350	0,268	0,224	0,428	0,344	0,316	0,077	0,434	0,431	0,810	0,492	0,708	0,822		
SIPD_4	0,438	0,404	0,299	0,579	0,272	0,497	0,414	0,470	0,301	0,430	0,562	0,586	0,385	0,555	0,337	0,429	0,581	0,753	0,485	0,458	0,482	0,830	
SIPD_5	0,528	0,510	0,457	0,436	0,453	0,441	0,346	0,300	0,398	0,424	0,424	0,600	0,403	0,550	0,269	0,498	0,596	0,877	0,520	0,669	0,624	0,639	0,730

Source: SmartPLS output, 2026

Based on the cross-loading data in the table above, the correlation between each construct and its own indicators is greater than its correlation with other constructs. Thus, all constructs or variables exhibit good discriminant validity

Reliability Test

Table 5. Reliability Indikator to Dimension

No	Variable	Indikator	Cronbach's Alpha	Composite Reliability	EXPL
1	Pengendalian Internal	PI_1	0,773	0,854	Reliabel
		PI_2	0,856	0,902	Reliabel
		PI_3	0,842	0,904	Reliabel
		PI_4	0,743	0,857	Reliabel
		PI_5	0,777	0,849	Reliabel
2		PTI_1	0,825	0,886	Reliabel

No	Variable	Indikator	Cronbach's Alpha	Composite Reliability	EXPL
	Penggunaan Teknologi Informasi	PTI 2	0,805	0,859	Reliabel
		PTI 3	0,698	0,810	Reliabel
		PTI 4	0,754	0,843	Reliabel
		PTI 5	0,723	0,827	Reliabel
		PTI 5	0,723	0,827	Reliabel
3	SIA (SIPD)	SIPD 1	0,750	0,789	Reliabel
		SIPD 2	0,738	0,844	Reliabel
		SIPD 3	0,768	0,818	Reliabel
		SIPD 4	0,761	0,849	Reliabel
		SIPD 5	0,744	0,839	Reliabel
4	Kualitas Laporan Keuangan	KLIA 1	0,797	0,832	Reliabel
		KLIA 2	0,758	0,862	Reliabel
		KLIA 3	0,774	0,868	Reliabel
		KLIA 4	0,769	0,847	Reliabel

Source: SmartPLS output, 2026

From the table above, Cronbach's Alpha and Composite Reliability values are greater than 0.70 (> 0.7), which is acceptable, and values ≥ 0.80 are considered very satisfactory. This indicates that the study meets the reliability requirements.

2. Outer Model Test: Dimension to Variable

The dimension-to-variable outer model analysis is used to evaluate the relationships between second-order constructs and their constituent first-order constructs, assessed through outer loadings (factor loadings). Outer loadings indicate the extent to which each dimension correlates with the latent construct it represents.

a) Convergent validity

Table 6. Validity Dimension to Variable

No	Variable	Indikator	Original Sample (O)	T Statistics	P Values	EXPL
1	Pengendalian Internal	Lingkungan Pengendalian	0,909	19,588	0,000	Valid
		Penilaian Risiko	0,794	9,913	0,000	Valid
		Aktivitas Pengendalian	0,881	26,163	0,000	Valid
		Informasi dan Pengendalian	0,879	18,714	0,000	Valid
		Pemantauan	0,768	7,139	0,000	Valid
2	Penggunaan Teknologi Informasi	Perangkat Keras	0,812	15,755	0,000	Valid
		Perangkat Lunak	0,832	11,674	0,000	Valid
		Jaringan dan Komunikasi	0,624	3,712	0,000	Tidak Valid
		Basis Data	0,830	8,459	0,000	Valid
		Personalia dan Pengendalian	0,871	18,49	0,000	Valid
3	SIA (SIPD)	Keamanan dan Kontrol	0,768	10,766	0,000	Valid
		Kegunaan dan Kualitas Informasi	0,841	16,572	0,000	Valid
		Keandalan dan Ketersediaan	0,813	16,479	0,000	Valid
		Fleksibilitas dan Integritas	0,855	18,508	0,000	Valid
		Komponen Pendukung	0,753	9,652	0,000	Valid
4	Kualitas Laporan Keuangan	Relevansi	0,878	26,31	0,000	Valid
		Keandalan dan Ketersediaan	0,915	48,07	0,000	Valid
		Dapat Dibandingkan	0,835	23,785	0,000	Valid
		Dapat Dipahami	0,876	31,461	0,000	Valid

Source: SmartPLS output, 2026

Based on the table above, the indicators for internal control (control environment, risk assessment, control activities, information and communication, and stewardship), the indicators for information technology use (hardware, software, database, personnel and controls), the indicators for SIA (SIPD) effectiveness (security and control, usability and information quality, reliability and availability, flexibility and integrity, supporting components), and the indicators for financial statement quality (relevance, reliability and availability, comparability, and

understandability) were analyzed using outer loadings. The results show outer loadings greater than 0.70. This indicates that these indicators meet the criteria for good convergent validity. However, the information technology use indicator for network and communication was declared invalid and does not meet the criteria for adequate convergent validity.

b) Discriminant validity

AVE values

Table 7. Validity Dimension to Variable

No	Variable	Indikator	AVE	EXPL
1	Pengendalian Internal	PI 1	0,773	VALID
		PI 2		
		PI 3		
		PI 4		
		PI 5		
2	Penggunaan Teknologi Informasi	PTI 1	0,719	VALID
		PTI 2		
		PTI 3		
		PTI 4		
		PTI 5		
3	SIA (SIPD)	SIPD 1	0,638	VALID
		SIPD 2		
		SIPD 3		
		SIPD 4		
		SIPD 5		
4	Kualitas Laporan Keuangan	KLIA 1	0,651	VALID
		KLIA 2		
		KLIA 3		
		KLIA 4		

Source: SmartPLS output, 2026

The table above shows that the AVE values are greater than 0.50 (> 0.5). This indicates that the study meets the required criteria for convergent validity.

Square root AVE

Table 8
Discriminant validity dimension to variable

	KLIA	PI	PTI	SIPD
KLIA	0,879			
PI	0,502	0,848		
PTI	0,49	0,697	0,799	
SIPD	0,67	0,591	0,712	0,807

Source: SmartPLS output, 2026

Based on the cross-loading data in the table above, the correlation between each construct and its own indicators is greater than its correlations with other constructs. Therefore, all constructs or variables demonstrate good discriminant validity.

c) Reliability Test

Table 9. Reliability Dimension to Variable

No	Variable	Indikator	Cronbach's Alpha	Composite Reliability	EXPL
1	Pengendalian Internal	PI 1	0,902	0,931	RELIABEL
		PI 2			
		PI 3			
		PI 4			
		PI 5			

No	Variable	Indikator	Cronbach's Alpha	Composite Reliability	EXPL
2	Penggunaan Teknologi Informasi	PTI 1	0,902	0,927	RELIABEL
		PTI 2			
		PTI 3			
		PTI 4			
		PTI 5			
3	SIA (SIPD)	SIPD 1	0,858	0,897	RELIABEL
		SIPD 2			
		SIPD 3			
		SIPD 4			
		SIPD 5			
4	Kualitas Laporan Keuangan	KLIA 1	0,865	0,903	RELIABEL
		KLIA 2			
		KLIA 3			
		KLIA 4			

Source: SmartPLS output, 2026

From the table above, Cronbach's Alpha and Composite Reliability values are greater than 0.70 (> 0.7), which is acceptable, and values ≥ 0.80 are considered very satisfactory. This indicates that the study satisfies the reliability requirements.

3. Inner Model Test

The structural model (inner model) depicts the extent to which latent variables or constructs are related, based on theoretical foundations. This inner model serves as the structural framework for predicting causal relationships among latent variables. To determine statistical significance, the bootstrapping method can be used. Bootstrapping is a testing procedure used to assess whether outer weights, outer loadings, and path coefficients are statistically significant by estimating their standard errors.

Table 10. Inner Model Path Coefficients: Direct Path

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
PI -> KLIA	0,199	0,168	0,216	0,922	0,357
PI -> SIPD	0,185	0,186	0,232	0,797	0,426
PTI -> KLIA	-0,084	-0,061	0,185	0,455	0,649
PTI -> SIPD	0,583	0,583	0,203	2,877	0,004
SIPD -> KLIA	0,612	0,635	0,154	3,973	0,000

Source: SmartPLS output, 2026

Based on the table above, the results indicate:

1. Effect of Internal Control on Financial Statement Quality.

The original sample estimate (O) is 0.199, with a t-statistic of 0.922 and a p-value of 0.357. Because the p-value is greater than 0.05, this hypothesis is rejected. This indicates that Internal Control does not significantly affect Financial Statement Quality.

2. Effect of Internal Control on Effectiveness of the SIA (SIPD).

The original sample estimate (O) is 0.185, with a t-statistic of 0.797 and a p-value of 0.426. Because the p-value is greater than 0.05, this hypothesis is rejected. This indicates that Internal Control does not significantly affect SIA (SIPD) Effectiveness.

3. Effect of Information Technology Use on Financial Statement Quality.

The original sample estimate (O) is 0.084, with a t-statistic of 0.455 and a p-value of 0.649. Because the p-value is greater than 0.05, this hypothesis is rejected. This indicates that Information Technology Use does not significantly affect Financial Statement Quality.

4. Effect of Information Technology Use on SIA (SIPD) Effectiveness.

The original sample estimate (O) is 0.583, with a t-statistic of 2.877 and a p-value of 0.004. Because the p-value is less than 0.05, this hypothesis is accepted. This indicates that Information Technology Use significantly affects SIA (SIPD) Effectiveness.

5. Effect of SIA (SIPD) Effectiveness on Financial Statement Quality.

The original sample estimate (O) is 0.612, with a t-statistic of 3.973 and a p-value of 0.000. Because the p-value is less than 0.05, this hypothesis is accepted. This indicates that SIA (SIPD) Effectiveness significantly affects Financial Statement Quality.

Table 11. Inner Model Path Coefficients: Indirect Path

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
PI -> SIPD -> KLIA	0,113	0,116	0,163	0,694	0,488
PTI -> SIPD -> KLIA	0,357	0,375	0,177	2,017	0,044

Source: SmartPLS output, 2026

Based on the table above, the results indicate:

1. Effect of Internal Control on Financial Statement Quality through SIA (SIPD) Effectiveness at the Regional Secretariat of West Java Province.

The original sample estimate (O) is 0.113, with a t-statistic of 0.694 and a p-value of 0.488. Because the p-value is greater than 0.05, this indirect effect is not significant. This indicates that the hypothesis that Internal Control affects Financial Statement Quality through SIA (SIPD) Effectiveness is rejected.

2. Effect of Information Technology Use on Financial Statement Quality through SIA (SIPD) Effectiveness at the Regional Secretariat of West Java Province.

The original sample estimate (O) is 0.357, with a t-statistic of 2.017 and a p-value of 0.044. Because the p-value is less than 0.05, this indirect effect is significant. This indicates that Information Technology Use affects Financial Statement Quality through SIA (SIPD) Effectiveness.

Effect of Internal Control on SIA (SIPD) Effectiveness

Based on the inner model test results, the direct effect of internal control on SIA (SIPD) effectiveness is not statistically significant. This means that although internal control at the Regional Secretariat of West Java Province is descriptively rated as good, statistically it is not yet strong enough to improve the effectiveness of the SIA (SIPD).

This finding suggests that internal control in this context functions primarily as administrative compliance and oversight, but it has not become a driving factor for enhancing SIA (SIPD) effectiveness because of a lack of aligned and stable understanding. According to the COSO Framework (2013), internal control is not limited to administrative procedures; it is a process encompassing the control environment, risk assessment, control activities, information and communication, and monitoring. These five components must operate consistently to achieve operational effectiveness, reliable reporting, and compliance with regulations. This result is consistent with the findings of Rischa Rizkita Zen and Heppy Purbasari (2024), Sang Ayu et al. (2024), and Afriani Surianti (2024), who reported that internal control does not have a significant effect on the implementation of accounting information systems.

Effect of Information Technology Use on SIA (SIPD) Effectiveness

Based on the inner model test results, the direct effect of information technology use is positive and significant on SIA (SIPD) effectiveness. This means that the better the use of information technology, the more effective the SIA (SIPD) implementation becomes, as SIA (SIPD) supports the recording, processing, and presentation of financial reports.

This indicates that SIPD is a digital-based system that relies heavily on hardware, software, system networks, and human resources as its users. When information technology is used effectively, work processes become faster and more efficient. This is consistent with the DeLone and McLean (2003) information system success model, which states that the success of an information system is influenced by the system, information quality, system use, user satisfaction, and the benefits produced for an organization. This finding is consistent with the studies of Dhafy Adhyatmaka and Nurlita Novianti (2023), Siti et al. (2023), and Ahmad et al. (2022), which found that information technology has a positive effect on accounting information systems.

Effect of Internal Control on Financial Statement Quality

Based on the inner model test results, the direct effect of internal control on financial statement quality is not statistically significant. This means that, statistically, internal control has not been proven to have a direct effect on the quality of financial statements at the Regional Secretariat of West Java Province, although descriptively its internal control is already considered good.

This indicates that internal control is not yet strong enough to directly improve the quality of financial statements. Internal control is indeed important for preventing errors, irregularities, and fraud. However, if it is limited to an administrative level only, it does not contribute significantly to financial statement quality. Regional financial governance is increasingly directed toward system integrity, transparency, and assessment, rather than merely procedural compliance. In theoretical terms, this can be associated with the COSO Framework (2013) and Government Regulation No. 71 of 2010 on Government Accounting Standards, which explain that internal control aims to provide reasonable assurance regarding reporting reliability, operational effectiveness, and compliance. Internal control must be truly implemented in the recording and reporting process, not merely exist in the form of policies and procedures. This finding is consistent with the studies of N. Ajeng et al. (2024), Nishrina Atharrizka et al. (2021), and Aurelia Zarah et al. (2025), which found that internal control systems do not have a significant effect on the quality of financial statements.

Effect of Information Technology Use on Financial Statement Quality

Based on the inner model test results, the direct effect of information technology use on financial statement quality at the Regional Secretariat of West Java Province is not statistically significant. This means that the use of information technology has not been proven to directly improve the quality of financial statements.

This suggests that the use of information technology has not yet been optimal, due to limitations in users and systems that are not yet fully capable of producing high-quality financial statement outputs. Information technology use functions only as a supporting tool, while the quality of financial statements depends on how that tool is used in a structured and effective manner. In theoretical terms, according to Jogiyanto (2007), information technology does not only include hardware and software but is also used to produce information. The use of information technology therefore extends beyond hardware and software to include networks, systems, human resources, and the way they are utilized in order to help produce high-quality financial statements. This finding is consistent with the studies of Sri Rahayu et al. (2023), Muh Hirzun et al. (2024), and Indah Lestari Putri et al. (2025), which state that the use of information technology does not have a significant effect on the quality of financial statements.

Effect of SIA (SIPD) Effectiveness on Financial Statement Quality

Based on the inner model test results, the direct effect of SIA (SIPD) effectiveness is positive and significant on financial statement quality. This means that the more effective the SIA (SIPD) used, the better the quality of the financial statements produced.

This indicates that an effective SIA (SIPD) can generate information or reports that are accurate, relevant, timely, and easy to understand. An effective SIPD system reduces the risk of data input errors, data verification and validation errors, and delays in reporting. In line with the theory proposed by Annisa and Sepriano (2025), accounting information systems are systems that collect, record, store, manage, and process financial and business transaction data to produce information that is relevant and useful for decision-making by management, owners, and external parties such as investors, auditors, or tax authorities. Such quality is reflected in the accuracy, relevance, reliability, and timeliness of information. An effective SIPD can produce financial information that is accurate, relevant, timely, and easy to understand.

This finding is consistent with the studies of Siska Yulia Defitri (2022) and Dina Fitrisari (2024), which found that the implementation of SIPD has a significant effect on financial statement quality.

Effect of Internal Control on Financial Statement Quality through SIA (SIPD) Effectiveness

Based on the inner model test results, this indirect effect shows that internal control does not affect financial statement quality through SIA (SIPD) effectiveness. This means that SIA (SIPD) effectiveness cannot be considered an intervening variable because it is not able to mediate the relationship between internal control and financial statement quality.

These results indicate that internal control has not yet been able to improve the effectiveness of SIA (SIPD), so the indirect path to financial statement quality is not significant. In other words, internal control has not functioned as a driving factor capable of optimizing SIA (SIPD) effectiveness to produce high-quality financial statements. Although SIA (SIPD) effectiveness exists as a mediating mechanism, weak internal control is not sufficient to drive SIPD toward better financial reporting. From a theoretical perspective, the COSO Framework (2013) explains that effective internal control supports reliability in reporting, but it is also influenced by the quality of system implementation, user behavior, and the consistency of organizational processes. In this study, that relationship is not strong enough; therefore, the intervening effect of SIA (SIPD) effectiveness is not significant. This is in line with the findings of Anggie Rizka S. et al. (2021).

Effect of Information Technology Use on Financial Statement Quality through SIA (SIPD) Effectiveness

Based on the inner model test results, this indirect effect shows that information technology use has a significant effect on financial statement quality through SIA (SIPD) effectiveness. This means that SIA (SIPD) effectiveness is proven to act as an intervening variable that bridges the relationship between information technology use and financial statement quality.

These results indicate that information technology use serves as a key supporting factor that can strengthen SIA (SIPD) effectiveness, so that an effective SIPD system can produce higher-quality financial statements. Thus, the use of information technology has an indirect effect through SIA (SIPD) effectiveness. In other words, when hardware, networks, applications, data security, and technical support function properly, the SIPD system can work more effectively in producing accurate, timely, relevant, and reliable data. SIA (SIPD) effectiveness becomes the pathway through which information technology use improves financial statement quality. In theoretical terms, according to Martin (1999), information technology is not limited to computer technology (software and hardware) used as a tool to store and process information, but also includes communication technology used to transmit information. This finding is consistent with studies showing that information technology use affects financial statement quality through SIA (SIPD) effectiveness. Research by Akhmad Ribut Pribadi et al. (2023) supports this result.

CONCLUSION

Based on the results of this study, it can be concluded that internal control has no direct effect on SIA (SIPD) effectiveness, whereas information technology use has a positive and significant effect on SIA (SIPD) effectiveness. In addition, both internal control and information technology use do not have a significant effect on financial statement quality. However, SIA (SIPD) effectiveness has a positive and significant effect on financial statement quality. In terms of indirect effects, internal control does not affect financial statement quality through SIA (SIPD) effectiveness, whereas information technology use has a significant effect on financial statement quality through SIA (SIPD) effectiveness.

The Regional Secretariat of West Java Province needs to maintain and further improve SIPD effectiveness, particularly in the aspects of security and control, information quality, reliability, integrity, flexibility, and system support. Strengthening internal control should also be directed toward greater integration with digital processes, rather than focusing solely on administrative compliance. Information technology use should be enhanced through hardware upgrades, network optimization, and adjustments to systems and facilities so that work processes can run smoothly. Financial statements also need to be improved through the refinement of accounting policies, stronger review mechanisms, and improved employee understanding of financial reporting standards in order to maintain financial statement quality.

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