

The Influence of Human Resource Competencies, Utilization of Information Technology and Government Internal Control System on the Quality of SKPD Financial Reports in the Garut Regency Regional Government

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Abstract: This study aims to analyze the effect of human resource competence, utilization of information technology and government internal control system on the quality of SKPD financial statements in the Garut Regency Government. The population in this study were 75 Regional Work Units (SKPD) in the Garut Regency Government. The sample criteria are respondents who are representative financial staff from each SKPD. The number of samples in the study were 75 respondents using the census technique. The type of data used is primary data. Hypothesis testing in this study includes validity test, reliability test, classical assumption test, multiple linear regression analysis test, t test and R² test with the help of SPSS version 25. The results of the study can be concluded that human resource competence affects the quality of SKPD financial statements in the Garut Regency Government, utilization of information technology affects the quality of SKPD financial statements in the Garut Regency Government and the government internal control system affects the quality of SKPD financial statements in the Garut Regency Government.

Keyword: Human Resource Competence, Utilization of Information Technology, Government Internal Control System, The Quality of the Financial Statements

INTRODUCTION

Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Fiscal Balance are the basis for fiscal decentralization and regional autonomy, which give regions the authority to manage government and society, as well as increase accountability and transparency of financial reports.

Additional regulations, such as Law Number 17 of 2003 concerning State Finance and Government Regulation Number 71 of 2010 concerning SAP, require financial reports to meet the principles of relevance, reliability, comparability, and ease of understanding. Government Accounting Standards (SAP) are standards that must be followed in reports. finances of central government agencies and regional governments (Sari, 2013).

The regional government financial report functions as an official statement made by the regional government (Rosnawaty and Silviana, 2024). The quality of the financial report

reflects the responsibility of the regional head according to the authority given. This quality is measured based on standards and non-conformities through audits.

The quality of financial reports is a qualitative characteristic that makes the information in the financial report useful for decision making for its users (Jati, 2019). The argument is that the BPK opinion represents the conformity of the government's financial report with government accounting standards (SAP). The smaller the misrepresentation and non-conformity with SAP, the better the quality of the regional government's financial report (Jati, 2019). Based on the level of conformity of the financial report with SAP, the BPK opinion is divided into five, namely Unqualified (WTP), Unqualified with Explanatory Paragraph (WTP-DPP), Fair with Exceptions (WDP), Unqualified (TW), and Statement of Refusing to Give an Opinion or Not Giving an Opinion (TMP).

Fiscal Year 2023 Garut Regency Government Financial Report received an Unqualified Opinion (WTP) from the Audit Board of Indonesia (BPK). Although it has received a WTP opinion six times, the Garut Regency government financial report still contains notes from the Audit Board of Indonesia.

The first problem is the management of local revenues for rural and urban land and building taxes has not been fully in accordance with the provisions, the volume shortage for five capital expenditure work packages for irrigation network roads at the PUPR Service, regional capital participation in BPR Intan Jabar cannot be believed to be reasonable and the Garut Regency Government has the potential to bear the financial impact of losses and the management or administration of fixed assets at the Garut Regency Government has not been fully in accordance with the provisions. These recording errors will certainly have the potential for losses to state revenues. Human resource competence has a very important role in this context, because as a result of these errors, the truth of the information contained in the financial statements becomes doubtful.

The failure of local government human resources in understanding and applying accounting logic will have an impact on errors in financial reports made and non-conformity of reports with government-set standards (Nurillah and Muid, 2014). Financial reports can be completed quickly with the competence of human resources (Nurillah and Muid, 2014). This happens because it has been supported by a qualified educational background, often attending education and training, and having experience in the financial field.

The second problem is that the management of the Regional Government Information System (SIPD) of Garut Regency is still inadequate, thus illustrating that the use of information technology is not optimal. The implementation of SIPD is carried out in stages starting from the planning stage, budgeting stage, administration stage, accountability stage and reporting stage. However, the budgeting and administration stages have only been running since 2024 and are still in the development stage. On the other hand, the accountability and financial reporting stages are currently still in the process of application development. This will result in the failure to meet the reliability requirements in the preparation of financial reports, so the resulting financial reports cannot be said to be of quality.

Utilization of Information Technology is the behavior of using information technology to complete tasks and improve performance (Andrianto and Rahmawati, 2017). Computers and networks are information technologies used in the preparation of financial reports (Andrianto and Rahmawati, 2017). Financial reports are products produced by human resources in the field of accounting but utilizing technology can minimize human error itself (Zubaidi et al., 2019). According to Winidyaningrum (2009), the utilization of information technology includes (a) data processing, information processing, management systems, and work processes electronically, and (b) utilization of advances in information technology so that public services can be accessed easily and cheaply by people throughout the country.

Government Regulation Number 60 of 2008 states that the purpose of SPIP is to provide adequate assurance for the achievement of effectiveness and efficiency in achieving the

objectives of state governance, reliability of financial reports, security of state assets and compliance with laws and regulations. The existence of problems expressed by the BPK illustrates that the objectives of SPIP itself have not been achieved so that the qualitative requirements of the quality of financial reports, namely relevant, reliable, comparable and understandable, cannot be met so that the results of the financial reports will also be doubted. Accounting information is considered relevant and timely if it can influence users in the decision-making process (Ikram et al., 2024).

The goal to be achieved from internal control is the reliability of financial information, where internal control is intended to provide adequate assurance that financial statements must be presented fairly in accordance with accounting principles in Indonesia, compliance with applicable laws and regulations and improvement of operational activities effectively and efficiently (Sari, 2012). Continuous monitoring of the internal control system in a certain period needs to be carried out to assess the quality of internal control performance running effectively and efficiently in achieving organizational goals and ensuring the reliability of government financial reports.

The high quality of local government financial reports is also determined by how good the internal control of local government institutions is (Kiranayanti and Erawati, 2016). Weak internal control makes it difficult to detect fraud/inaccuracy in the accounting process so that audit evidence obtained from accounting data becomes incompetent (Winidyaningrum, 2009). In the implementation of field audits, the BPK still found several weaknesses in the internal control system and findings related to compliance with laws and regulations (Kiranayanti and Erawati, 2016).

This study refers to several previous studies. Several researchers also concluded several factors that affect the quality of Regional Government Financial Reports. Research conducted by Shohabatussa'adah and Muhammad Nasrullah (2021) stated that human resource competence has no effect and is not significant on the quality of regional government financial reports. Research conducted by Yohanes Suhardjo (2019) also stated that human resource competence does not affect the quality of regional government financial reports.

In contrast to the research conducted by Mulia (2019), which stated that human resource competence has a significant effect on the quality of local government financial reports. Research conducted by Setyowati et al (2016) also stated that human resource competence has a positive and significant effect on the quality of local government financial reports.

Research conducted by Qomah (2021) concluded that the use of information technology has a positive effect on the quality of local government financial reports, while internal control does not have a positive effect on the quality of local government financial reports. In line with the research of Elvin Andrianto (2017) who stated that the use of information technology has a positive effect on the quality of local government financial reports. Murapi (2017) also stated in his research that the use of information technology has a positive and significant effect on the quality of information in local government financial reports.

Research (2020) also stated that the use of regional financial information systems has a positive and significant effect on the quality of financial reports. This is different from Riedy Riandani's research (2017) which states that the use of information technology does not have a significant effect on the quality of regional financial reports and states that the government's internal control system has a significant positive effect on the quality of regional financial reports.

Research conducted by Ahmad Faishol (2016) also stated that the government's internal control system has a significant effect on the quality of local government financial reports. In the research of Tri Ikyarti and Nila Aprilia (2019) stated that the government's internal control system has a positive effect on the quality of local financial reports.

Based on the results of previous studies, some of the results are inconsistent, such as the influence of human resource quality on the quality of local government financial reports,

the influence of information technology utilization on the quality of local government financial reports and the influence of the government's internal control system on the quality of local government financial reports. The differences in the results of previous studies provide sufficient references to examine the quality of SKPD financial reports in the Garut Regency Government.

METHOD

The research method in this study covers various aspects relevant to its implementation. The type of research used is quantitative with a survey approach, which aims to test the influence of several specific variables on the quality of SKPD financial reports in the Garut Regency Government. The research population consists of all SKPDs in Garut Regency, with samples taken purposively based on certain criteria to ensure appropriate representation. This research was conducted in Garut Regency in 2024. The instrument used in data collection was a questionnaire, which was designed to measure research variables based on indicators that had been operationalized. Research procedures include data collection, testing the validity and reliability of instruments, and data analysis using statistical methods to test the formulated hypotheses. Data analysis techniques involve classical assumption tests and hypothesis testing to ensure the accuracy and validity of the research results. All of these procedures are carried out by paying attention to the principles of research ethics.

RESULTS AND DISCUSSION

Research Result

The results of the study were obtained from distributing questionnaires to respondents as a source of primary data in this study. The questionnaire consisted of 76 statements with details of 13 statements regarding human resource competency, 17 statements regarding the use of information technology, 30 statements regarding the government's internal control system and 16 statements regarding the quality of local government financial reports. The methods used to process and analyze data in this study are descriptive analysis and multiple linear regression analysis as a tool in drawing conclusions.

Classical Assumption Test

The classical assumption test is a statistical requirement that needs to be met in multiple linear regression analysis based on Ordinary Least Square (OLS). This classical assumption test is important to ensure that the resulting regression model is an optimal model, which produces accurate, unbiased, and consistent estimates (Ghozali, 2006).

Normality Test

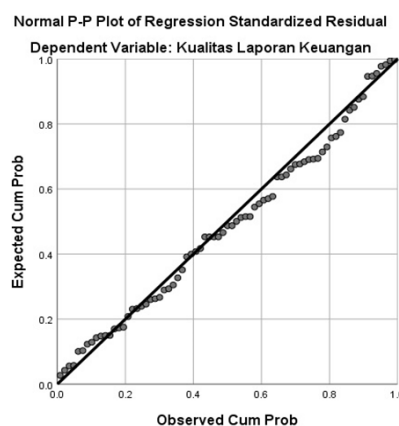


Figure 1. Results of the Kolmogorov-Smirnov Test for Normality

Source: Researcher Data Processing Results using SPSS 25

If the data points of the graph follow a diagonal line pattern, then the regression model can be considered normally distributed. According to Ghozali (2021) , the *Kolmogorov-Smirnov Test* can also be used to test data normality. Data is considered normally distributed if the significance value is more than 5% or 0.05, and not normal if the significance value is less than 5% or 0.05.

Table 1. Results of the Kolmogorov-Smirnov Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		75
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.86080242
Most Extreme Differences	Absolute	.075
	Positive	.075
	Negative	-.043
Test Statistic		.075
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Researcher Data Processing Results using SPSS 25

The data points are spread along the diagonal line on the normal probability histogram. The statistical test results show a significance value (*Asymptotic Sign 2-tailed*) of 0.200, which is greater than the significance limit of 5% or 0.05, as shown in table 1 above. Thus, the regression model meets the assumption of normality, and the residuals are normally distributed.

Multicollinearity Test

Table 2. Results of the Kolmogorov-Smirnov Test

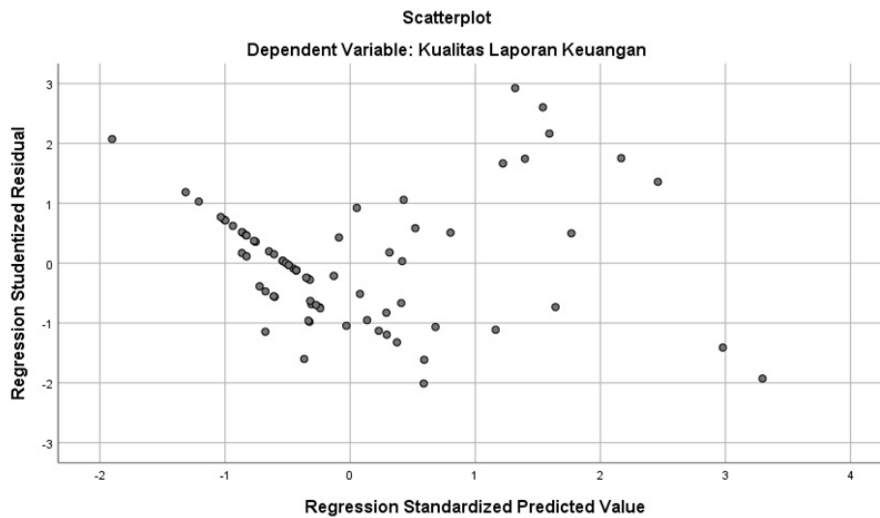
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-23.880	7.446		-3.207	.002		
	Kompetensi Sumber Daya Manusia	.457	.118	.320	3.872	.000	.653	1.532
	Pemanfaatan Teknologi Informasi	.253	.102	.214	2.484	.015	.600	1.666
	Sistem Pengendalian Intern	.394	.078	.447	5.070	.000	.574	1.742

a. Dependent Variable: Kualitas Laporan Keuangan

Source: Researcher Data Processing Results using SPSS 25

Based on Table 2, it can be seen that the variables of Human Resource Competence, Utilization of Information Technology and Government Internal Control System have tolerance values for each variable greater than 0.100 and VIF values less than 10, proving the conclusion that the regression model does not have multicollinearity.

Heteroscedasticity Test



Picture 2. Results of Heteroscedasticity Testing with Scatterplot
Source: Researcher Data Processing Results using SPSS 25

From Figure 2. above it can be seen that in the model there is no heteroscedasticity because in the image there is no clear pattern, and the points are spread above and below the number 0 on the Y axis. This indicates that in the model, the variation of the residual from one observation to another is the same or constant. so that the assumption of no heteroscedasticity or homoscedasticity has been met for the regression equation.

Multiple Linear Regression Model

Table 3. Regression Coefficient Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-23.880	7.446		-3.207	.002		
	Kompetensi Sumber Daya Manusia	.457	.118	.320	3.872	.000	.653	1.532
	Pemanfaatan Teknologi Informasi	.253	.102	.214	2.484	.015	.600	1.666
	Sistem Pengendalian Intern	.394	.078	.447	5.070	.000	.574	1.742

a. Dependent Variable: Kualitas Laporan Keuangan

Source: Researcher Data Processing Results using SPSS 25

Based on Table 3, the constant values and regression coefficients are obtained so that a multiple linear regression equation can be formed as follows:

$$Y = -23.880 + 0.457 (X_1) + 0.253 (X_2) + 0.394 (X_3) + e$$

From the multiple linear regression equation above, it can be explained as follows:

1. The constant value (a) has a negative value of 23.880. This shows that if all independent variables including Human Resource Competence (X1) , Information Technology Utilization (X2) , and Government Internal Control System (X3) have a value of 0 percent or do not change, then the Quality of Financial Reports is -23.880. In practice, this means that without adequate support from human resource competence, information technology, and internal control systems, the quality of financial reports will be very low, and may not

even meet the expected quality standards. In other words, this negative constant value emphasizes the importance of these three factors in achieving optimal financial report quality.

2. The regression coefficient value for the Human Resource Competence variable (X1) is positive at 0.457. This shows that if Human Resource Competence increases by 1%, the Quality of Financial Reports will increase by 0.457 assuming other independent variables are held constant. This positive sign indicates a unidirectional influence between the independent and dependent variables, indicating that increasing human resource competence can improve the quality of financial reporting.
3. The regression coefficient value for the variable Utilization of Information Technology (X2) is positive at 0.253. This shows that if the Utilization of Information Technology increases by 1%, the Quality of Financial Reports will increase by 0.253 assuming other independent variables are considered constant. This positive sign indicates a unidirectional influence between the independent variable and the dependent variable, indicating that increasing the utilization of information technology can improve the quality of financial reporting.
4. The regression coefficient value for the Government Internal Control System variable (X3) is positive at 0.394. This shows that if the Government Internal Control System increases by 1%, the Quality of Financial Reports will increase by 0.394 assuming other independent variables are held constant. This positive sign indicates a unidirectional influence between the independent and dependent variables, indicating that improving the government internal control system can improve the quality of financial reporting.

Hypothesis Testing

Statistical t Test (t-Test)

Table 4. Hypothesis Test Results

Model	t	Sig.
1 (Constant)	-3,207	0.002
Human Resources Competence	3,872	0,000
Utilization of Information Technology	2,484	0.015
System Control Internal Government	5,070	0,000

a. Dependent Variables: Quality Report Finance

Source: Researcher Data Processing Results using SPSS 25

Table 4 displays various aspects related to partial testing, namely:

- 1) The results of the statistical test show that the influence of the human resource competency variable on the quality of financial reports has a t-value of 3.872 and a t-table value of 1.994. Because the t-value is greater than the t-table, which is 3.872 greater than 1.994, and the significance value is lower than 0.05, which is 0.000 lower than 0.05, it can be concluded that Ho1 is rejected and Ha1 is accepted. In other words, there is an influence between human resource competency on the quality of financial reports, with a positive direction indicating that the higher the human resource competency, the higher the quality of financial reports will be, and vice versa if the human resource competency is lower, it will have an impact on the quality of financial reports.
- 2) The results of the statistical test show that the influence of the variable of information technology utilization on the quality of financial reports has a calculated t value of 2.484 and a table t value of 1.994. Because the calculated t value is greater than the table t, which is 2.484 greater than 1.994, and the significance value is lower than 0.05, which is 0.015 lower than 0.05, it can be concluded that Ho2 is rejected and Ha2 is accepted. In other words, there is an influence between the utilization of information technology on the quality of financial reports, with a positive direction indicating that the higher the utilization of

information technology, the higher the quality of financial reports will be, and vice versa if the utilization of information technology is lower, it will have an impact on the quality of financial reports. which is also lower.

- 3) The results of the statistical test show that the influence of the government internal control system variable on the quality of financial reports has a t-value of 5.070 and a t-table value of 1.994. Because the t-value is greater than the t-table, which is 5.070 greater than 1.994, and the significance value is lower than 0.05, which is 0.000 lower than 0.05, it can be concluded that Ho3 is rejected and Ha3 is accepted. In other words, there is an influence between the government internal control system on the quality of financial reports, with a positive direction indicating that the better the government internal control system, the better the quality of financial reports will be, and vice versa if the government internal control system is lower, it will have an impact on the quality of financial reports. which is also lower.

Analysis of Determination Coefficient (R²)

**Table 5. Results of the Determination Coefficient Test (R²)
Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.827 ^a	.684	.671	2.92062

a. Predictors: (Constant), Sistem Pengendalian Intern, Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi

b. Dependent Variable: Kualitas Laporan Keuangan

Source: Researcher Data Processing Results using SPSS 25

Table 5 shows the *adjusted R-squared value* of 0.671, or 67.1%, which indicates that around 67.1% of the variation in the quality of financial reports can be explained by three independent variables, namely human resource competence, utilization of information technology and government internal control systems in SKPD Garut Regency. This means that the research model is quite good at describing the factors that influence the quality of financial reports. Meanwhile, the remaining 32.9% is variation that is not explained by this research model and is likely caused by other factors that are not included in the model. This indicates that there are other factors that influence the quality of financial reports that have not been taken into account in this study and can be a topic for further research.

Discussion

The Influence of Human Resource Competence on the Quality of Financial Reports of SKPD of Garut Regency

The results of the study indicate that human resource (HR) competence has an effect on the quality of SKPD financial reports in the Garut Regency Government. Increasing HR competence, which includes technical expertise, understanding of accounting, regulations, and accounting standards, as well as analytical and decision-making skills, has a positive impact on the quality of financial reports. Conversely, lack of competence causes a decrease in the quality of reports.

Competence can be defined as the capacity to carry out a role or task, the ability to combine knowledge, skills, attitudes and personal values, and the ability to develop knowledge and skills through experience and learning. (Rachman, 2019) . Competent employees are able to understand and apply Government Accounting Standards (SAP) well, produce transparent, accurate, and accountable financial reports, which increase public trust. However, there are several obstacles, such as the mismatch of educational background with duties, promotion and

mutation systems that are not yet merit-based, and lack of training and socialization related to government accounting.

Continuous development of HR competencies is needed through training, continuing education, and certification programs to keep up with developments in accounting regulations and standards. The Garut Regency Government needs to focus on strategies to improve competencies and improve HR management systems to maintain the quality of financial reports in the future.

The results of this study are also in line with the results of previous research conducted by Mulia (2019) which stated that human resource competence has a significant effect on the quality of local government financial reports. Hendana's statement (2015) in his research also resulted in the fact that regional apparatus competence has a significant effect on the quality of local government financial reports in the city of Bandung. Furthermore, Pujanira and Taman's statement (2017) also stated in their research that human resource competence has a positive effect on the quality of local government financial reports in the Special Region of Yogyakarta Province. Furthermore, Idward's statement (2017) in his research also stated that human resource competence has a positive effect on the quality of local financial reports.

The Influence of Information Technology Utilization on the Quality of Financial Reports of SKPD Garut Regency

The results of the study indicate that the use of information technology has an effect on the quality of financial reports of SKPD in the Garut Regency Government. Increased use of information technology, such as hardware, software, networks, and data management, contributes to ease of access, consistency, and accuracy of financial information, which supports transparency and accountability. Conversely, less than optimal use of technology has a negative impact on the quality of reports.

However, several issues were identified related to the use of information technology, such as low server stability, outdated hardware, and lack of infrastructure maintenance. Budget constraints were also a major obstacle in updating equipment and training employees. In addition, the lack of cybersecurity awareness and training left the system vulnerable to attacks, which could potentially damage data and reduce performance.

To optimize the benefits of information technology, the Garut Regency Government needs to improve the stability of technology infrastructure, provide adequate budget for device updates, and provide continuous training to employees. With this step, the resulting financial reports are expected to be more accurate, relevant, and in accordance with good financial governance standards.

The results of this study are in accordance with the statement of Widiastuti et al (2023) in their research which states that the use of information technology has a positive effect on the quality of regional financial reports. Murapi's statement (2017) in his research also resulted in the use of information technology having a positive effect on the quality of regional government financial reports. Furthermore Andrianto and Rahmawati (2017) statement also states in their research that the use of information technology has a positive effect on the quality of local government financial reports.

Furthermore, Rahmawati et al (2018) also stated in their research that the use of information technology has a significant positive effect on the quality of financial reports. Furthermore, Wiranti and Wahidawati (2021) also stated in their research that the use of information technology has a positive effect on the quality of financial reports of the Lamongan Regency regional government.

The Influence of the Government Internal Control System on the Quality of Financial Reports of Garut Regency SKPD

The results of the study indicate that the government internal control system (SPIP) has a positive effect on the quality of SKPD financial reports in the Garut Regency Government. An effective system ensures that financial reports are more accurate, transparent, and in accordance with accounting standards. SPIP plays a role in reducing the risk of errors through data validation and strong controls, as well as supporting accountability and public trust in financial management.

However, there are several obstacles in implementing SPIP. Some of them are unclear communication of organizational goals, lack of transparency in granting authority, less than optimal employee recruitment and development policies, and minimal training on risk identification. In addition, physical control over assets and access restrictions have not been strictly implemented, thus creating data security risks.

This study emphasizes the importance of strengthening the internal control system to improve the quality of financial reporting. The efforts needed include improving internal communication, better risk management, employee training, and updating control procedures. Effective implementation of SPIP can strengthen financial governance and maintain the integrity of local government financial reporting. Financial reporting must be of high quality because it will be useful and can be used as a material for decision making (Novatiani et al., 2022).

The results of this study are also in line with previous research conducted by Rahmawati et al (2018) which stated that the internal control system has a significant positive effect on the quality of financial reports. Then Siahaan and Simanjuntak (2020) in their research also stated that the government's internal control system has a positive and significant effect on the quality of financial reports. Furthermore, the statement of Widiastuti et al (2023) in their research stated that the internal control system has a positive effect on the quality of financial reports of Padang City government agencies. Furthermore, the statement of Widiastuti et al (2023) in their research also stated that there is a strong relationship between the internal control system and the quality of financial reports in a positive direction.

CONCLUSION

Based on results research conducted about *influence competence source Power human, utilization technology information, and systems government internal control to quality report SKPD finances in the District Government Garut*, can concluded that every variables studied has a significant effect on the quality of financial reports. Human resource competencies, which include knowledge, skills and attitudes work, proven influence accuracy and precision in compilation report finance. Utilization technology information also provides significant contribution, especially in increase efficiency, reduce manual errors, and speed up the compilation process. report. In addition, the implementation of system effective government internal control proven strengthen accountability and transparency, which are foundation from report finance quality.

Study This confirm importance improvement competence source Power man through training and education sustainable, especially in field accountancy governance. On the other hand, optimization technology information, such as implementation system information integrated finance, can become solution for overcome constraint technical in reporting finance. In the aspect of internal control, results study show that consistent monitoring and evaluation need done For ensure reliability the system implemented.

In general more area, research This give donation for field science administration and engineering management, especially in the relation with governance finance sector public. Improvement quality report finance government area No only support the retrieval process decision data-based, but also become runway for transparent and accountable governance, which is important in answer challenges in the era of digitalization and bureaucratic reform.

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