

Determinants of Financial Reports Quality in Regional Government of Jayapura City

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ABSTRACT

This research aims to determine the influence of human resource competence, internal control systems, and the use of information technology on the quality of financial reports on local government. This type of research is quantitative research with primary data and data collection techniques using questionnaires. The research was conducted at the Jayapura City Regional Apparatus Organization with a total of 98 respondents. Data analysis used in this research uses the Structural Equation Model (SEM) approach with the Partial Least Square method using WarpPLS 8.0 Software. The research results show that the variables of human resource competence and internal control systems have a positive and significant effect on the quality of financial reports, while the variable use of information technology does not affect the quality of financial reports. This implies that individuals possessing expertise in the field of finance, acquired through formal education, training, and other forms of skill development, will be capable of enhancing their effectiveness in generating high-quality financial reports. Similarly, the implementation of a robust internal control system, such as the strategic allocation of staff based on their respective abilities or competencies, can effectively contribute to the generation of accurate and reliable financial.

Keywords: Human Resource Competency, Internal Control System, Quality of Financial Reports, Use of Information Technology

INTRODUCTION

The preparation and presentation of financial reports by regional governments are governed by the accounting rules established in Government Regulation Number 71 of 2010, which pertains to Government Accounting rules. The significance of this matter is in the utilization of the resultant financial reports by stakeholders as a fundamental framework for making informed decisions. Consequently, the information contained within the Regional Government Financial Report (LKPD) must be both relevant and suitable to meet the requirements of its users. According to Huang et al. as cited in Xu, Nord, Nord, and Lin (2003), the usefulness of information is contingent upon its comprehensibility to users and its capacity to facilitate decision-making. The objective of executing this initiative is to enhance the accountability and quality of regional financial management. In order to uphold the integrity of Government Financial Reports, the State Audit Board (BPK/Badan Pemeriksa Keuangan) conducts audits pertaining to state financial responsibility with the aim of rendering an assessment of the equity of the information disclosed in the government's financial accounts (Hanif & Sunitiyoso, 2021).

The City of Jayapura received the 8th WTP financial opinion (fair without exception) from the Republic of Indonesia Financial Audit Agency (BPK RI) on May 20 2021 based on the results of the examination of the financial statements for the 2020 fiscal year. However, from these results, there are still BPK findings regarding weaknesses in internal control and non-compliance with statutory regulations, including late fines have not been imposed for construction work for the construction of the North Jayapura Health Center at the Health Service and Asset Administration that has not been ordered (Report on Audit Results of the Jayapura City Regional Government Financial Report for Fiscal Year 2020). The BPK has issued recommendations for the Jayapura City Government to address the identified deficiencies and implement necessary improvements. The deficiency in the quality of the government's financial reports necessitates an exploration of the variables that contribute to this issue.

According to Kusnadi, Oemar, and Supeno (2022), multiple aspects exert an influence on the quality of financial reports, including human resource competency, internal control systems, and the utilization of information technology. To effectively manage regional finances, Regional Apparatus Organizations (OPD) must possess competent personnel who possess a strong educational foundation in accounting, regularly participate in training programs, and have relevant experience in the financial industry. According to Agung & Tut (2018); Hidayakh, Rahayu, & Gowon (2020); Irafah, Sari, & Muhyarsyah (2020); Kusnadi, Oemar, & Supeno, (2022), individuals who possess enough human resources capabilities would demonstrate a strong comprehension of accounting logic.

This is different from the research of Adhivinna & Hikmahwati (2020) and Langwo & Syahdan (2022), which states that the quality of financial reports is not influenced by HR competency because not all financial managers have accounting educational backgrounds, causing the competency of HR in the finance department to be less than optimal.

In addition to the Human Resources competency factor, the quality of financial reports is also influenced by the internal control system. Empirical evidence suggests that irregularities are frequently identified by the BPK, underscoring the need for a robust internal control system to minimize these deviations (Agung & Tut, 2018; Kusnadi, Oemar, & Supeno, 2022; Lestari & Dewi, 2020).

The third determinant pertains to the utilization of information technology. Empirical studies conducted by Agung & Tut (2018); Kusnadi, Oemar, & Supeno (2022); Ningrum (2018) have yielded findings that establish a significant relationship between information technology and the quality of financial reports.

Based on previous background and research, this research aims to test and analyze the determinants of the quality of financial reports in the regional government of Jayapura City.

LITERATURE REVIEW

Stewardship Theory

The concept of stewardship theory, also known as agency theory, pertains to the dynamic between two entities: the principal, who is the owner, and the steward, who is the manager (Davis, Schoorman, & Donaldson, 2018). In the context of Ghazali (2020) study, the distinction lies in the fact that stewards, unlike agents, act in alignment with the principal's interests. Stewards hold the belief that by actively promoting the progress of the organization, their objectives will be fulfilled, leading them to act by the owner's interests. Consequently, a steward is driven by the objective of optimizing organizational performance, so fulfilling the interests of shareholders, who are the owners of the company.

The stewardship approach offers advantages in terms of enhancing the quality of information in local government financial reporting. According to the theoretical framework, a direct correlation exists between the quality of financial reports produced by local governments and the principles of stewardship theory. In its role as a manager, the government bears the responsibility of providing pertinent information to consumers of government financial data, who function as principals in evaluating accountability and making economic, social, and political decisions, according to (Cherina, 2018).

According to Law Number 23 of 2014 on Regional Government, the process of selecting regional heads involves the direct participation of the public through elections (The Audit Board of Indonesia, 2014). It is the responsibility of regional governments, acting as administrators, to disseminate audited reports in the form of LKPD, which are derived from the APBD, to the public. According to the stewardship theory, the evaluation of regional leaders' performance will be conducted through their accountability reports to the DPRD, which assess the effectiveness of their programs and policies as demonstrated by the implementation of the APBD and the LKPD opinions acquired by the regional government (Puspitawati in Cherina, 2018).

Competency in Human Resources

Human resource competencies encompass the information, skills, and behavioral attitudes that individuals possess and utilize in fulfilling their job responsibilities within their respective work settings. In order to ascertain the anticipated level of performance for the good or average category, a certain degree of proficiency is required. The establishment of the necessary level of competency will serve as a foundation for several organizational activities, including selection, succession planning, performance evaluation, and human resources development. In the study conducted by Hutapea and Nuriana (2008), it was shown that competency formation consists of three primary components: knowledge, skills, and individual behavior. Inefficient, ineffective, and costly outcomes are inevitable when human resources lack the necessary competence to fulfill their tasks (Hartini & Dicriyani, 2021).

According to Pratiwi and Lestary (2020), it is imperative for Regional Apparatus Organizations to employ personnel who possess the necessary qualifications, such as a background in accounting education, ongoing professional development, and relevant experience, in order to effectively comprehend the intricacies of accounting principles and practices.

The Internal Control System

The aspects of the Government Internal Control System, as outlined in PP Number 60 of 2008, pertain to the components of the Internal Control System that have been implemented in governmental settings throughout different nations. These elements encompass (1) Control Environment; (2) Risk Assessment; (3) Control Activities; (4) Information and Communication; and (5) Monitoring.

The utilization of information technology refers to the systematic procedure of processing and distributing data through the use of computer and telecommunications equipment, facilitating various tasks performed by individuals. The field of information technology in Indonesia is progressing in tandem with the advancing modernization of human society. The field of information technology encompasses advancements in hardware, software, data storage technology, and communications technology (Laudon & Jane in Rodin, 2014).

The advancement of information technology has facilitated the preparation of financial reports and the implementation of financial information. This is attributed to its enhanced accuracy and precision, as well as its capacity to store larger volumes of data. According to Ningrum (2018), the implementation of information technology in the workplace is expected to enhance effectiveness and efficiency. However, it is important to note that this advancement will necessitate a larger financial investment.

Quality Of Financial Reports

According to Government Regulation Number 71 of 2010, which pertains to Government Accounting Standards, the quality of government financial reports can be assessed based on its relevance, reliability, understandability, and comparability (The Audit Board of Indonesia, 2010). According to Rahmadani, Kamaliah, and Rofika (2015), these traits collectively represent the normative criteria that are essential for government financial reports to be considered of good quality.

Previous Research and Hypothesis Development

Human resource competencies refer to the collection of information, skills, and behavioral attitudes that an individual possesses, which are essential for effectively fulfilling their job responsibilities within their specific work setting. A requisite degree of proficiency is necessary to ascertain the anticipated level of achievement for the satisfactory or average classification. The establishment of the necessary level of competency will serve as a fundamental criterion for several organizational processes, including the selection procedure, succession targeting, succession planning, performance assessment, and the growth of Human Resources (Wati, Herawati, & Sinarwati, 2014). The stewardship theory posits that the Regional Government, as an institution, is expected to act in the best interest of the public by fulfilling its responsibilities and obligations diligently. Consequently, it is imperative for the Regional Government to be held accountable for the financial resources entrusted to it by the public.

According to a body of research conducted by Hidayakh, Rahayu, & Gowon (2020), Kusnadi, Oemar, & Supeno (2022), and Pratiwi & Lestary (2020), it has been established that there is a significant relationship between HR competency and the quality of financial reports.

Hypothesis 1: The Competency of Human Resources Has an Impact on the Quality of Financial Reports

The internal control system serves as a mechanism for overseeing the performance of an organization's human resources, and it assumes a critical function in the prevention and detection of errors or fraudulent activities. Ministerial Regulation No. 59 of 2009, issued by the Minister of Home Affairs, pertains to the Guidelines for Regional Financial Management. This regulatory framework aims to establish a robust process that instills confidence in the attainment of regional government objectives. The process encompasses the production of reliable financial reports, the efficient and effective implementation of programs and activities, and adherence to statutory regulations.

According to the research conducted by Aziyah & Yanto (2022) and Kusnadi, Oemar, & Supeno (2022);, it has been established that the quality of financial reports is influenced by the internal control system.

Hypothesis 2: The Internal Control System Has an Impact on the Quality of Financial Reports

According to Government Regulation no. 56 of 2005, which pertains to Regional Financial Information Systems, regional governments are required to employ advancements in information technology to enhance their capacity in managing regional finances (The Audit Board of Indonesia, 2005). This obligation is in line with the objective of promoting the implementation of the development process in accordance with the principles of good governance.

According to a body of prior research conducted by Langwo and Syahdan (2022), it has been established that the utilization of information technology has a substantial impact on the overall quality of financial reports.

H3: The Impact of Information Technology on the Quality of Financial Reports

RESEARCH METHOD

Population and Sample

The population refers to a defined group of things or persons that possess specific features and characteristics, as identified by researchers for the purpose of conducting a study and deriving conclusions (Sugiyono, 2017). The population under consideration comprises the employees who are employed at the agencies of the Regional Apparatus Organization located in Jayapura City. The research employed a non-probability sampling technique, specifically purposive sampling, to pick the sample. The selection was based on certain considerations. The sample size for this study consists of 105 individuals. The aforementioned numerical value was derived by multiplying the sample size of 35 outpatient departments (OPDs) with the specified sampling criteria of 3 responders.

Data Types and Sources

The research utilized quantitative data employing an associative approach. The research employed primary data as its data source, acquired through the utilization of questionnaire-based data collection methodologies.

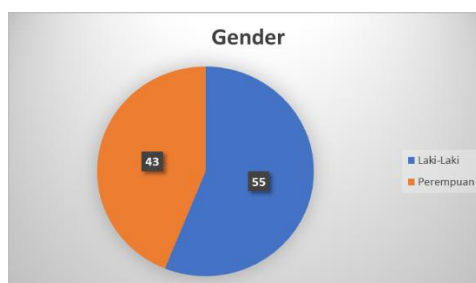
Data Analysis Method

Data analysis tools commonly employ the Structure Equation Model (SEM) technique in conjunction with the Partial Least Square (PLS) method, utilizing the WrapPLS 8.0 software. The primary objective of Partial Least Squares (PLS) is to assist researchers in the realm of predictive modeling. Ghazali and Latan (2016) assert that the Partial Least Squares (PLS) analysis method possesses considerable analytical efficacy due to its minimal reliance on assumptions.

RESULTS

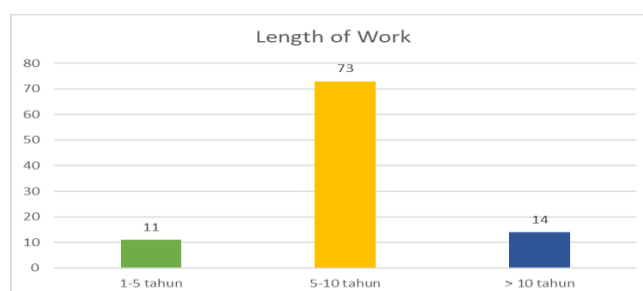
The following below are characteristics of respondents in this study. The respondent's characteristics based on gender show that the respondents were 56 percent male and 44 percent female.

Figure 1. Characteristics of Participants Based on Gender



The respondents' characteristics were based on length of work, 11 people dominated majority of respondents who worked between 5 - 10 years, then 73 people worked for more than 10 years, and finally 14 respondents worked for 1-5 years.

Figure 2. Characteristics of Participants Based on Length of Work



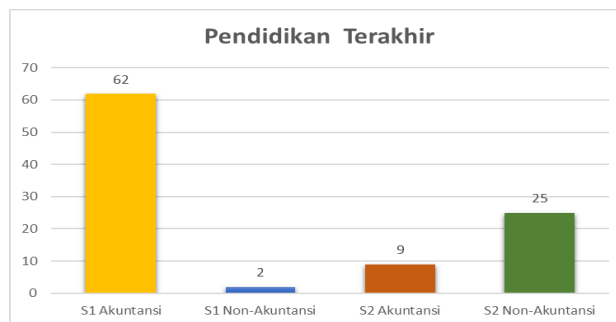
Characteristics of respondents who have or have never attended training, the number of respondents who have attended financial training is more or as many as 91 people, while those who have never attended financial training are 7 people.

Figure 3. Characteristics of Participants Based on Have or Never Attended Training



Characteristics of respondents based on the latest education, show that there are 62 Bachelor of Accounting graduates, 2 people of Non-Accounting Bachelor's Degree, 9 people of Accounting Master's Degree and 25 Non-Accounting Master's Degrees.

Figure 4. Characteristics of Participants Based on Latest Education



The Findings of Hypothesis Testing

Hypothesis testing is conducted to furnish empirical substantiation for the veracity of research assertions or hypotheses. The assessment of correlation results for each construct involves examining the magnitude of the path coefficient and its statistical significance. A significance threshold of 5% (0.05) was utilized in this study. The hypothesis will be deemed statistically significant if the p-value is less than 0.05.

Table 1. Hypothesis Testing Results

Research Variable	Path Coefficient	P-Value	Explanation
Human Resource Competency	0,17	0,04	Accepted
Internal Control System	0,33	0,001	Accepted
Information Technology	-0,006	0,29	Rejected

Based on the summary output data presented above, it is evident that all hypotheses have been accepted. This conclusion is drawn from the observation that the path coefficient value for each hypothesis exceeds the corresponding p-value. The subsequent section presents the findings of the output path coefficient analysis, specifically focusing on the statistical significance of the p values (< 0.05).

Hypothesis 1: The level of human resource competence has a substantial beneficial impact on the quality of financial reports, as indicated by the p-value ($0.04 < 0.05$).

Hypothesis 2: The presence of an Internal Control System in place to ensure the quality of financial reports demonstrates a statistically significant positive impact on the p/sig values, as indicated by the p-value of 0.001, which is less than the predetermined significance level of 0.05.

Hypothesis 3: The impact of Information Technology on the Quality of Financial Reports does not yield statistically significant results, as indicated by the p-value ($0.29 > 0.05$).

DISCUSSION

Human Resource Competency on Financial Report Quality

Based on the statistical results, the path coefficient of human resource competency is positive with a statistic value 0,170 and a probability value of 0,04 is $< 0,05$ at the 5% error rate, it is decided to accept H1. Therefore, the competency of human resources is crucial for ensuring the effective execution of financial report quality. The findings presented here are consistent with previous studies conducted by Hidayakh, Rahayu, & Gowon (2020); Kusnadi, Oemar, & Supeno (2022); Pratiwi & Lestary, (2020). This finding aligns with the principles of stewardship theory, which posits that the government, acting as a steward, strives to enhance employee competency as a means of fulfilling its societal role as the principal. Human resource competency refers to an individual's capacity to effectively fulfill assigned activities and responsibilities through the acquisition of appropriate education, training, and experience. This competency is expected to have a positive impact on performance outcomes, such as the production of high-quality financial reports. The significance of human resources in government financial reporting is in their role in mitigating the risk of non-compliance with established standards during the preparation of reports (Hidayakh, Rahayu, & Gowon, 2020).

Apart from the competencies obtained through training/training and technical guidance, human resources, in this case ASN, must also have the skills (ability) to apply the theory/knowledge obtained in training optimally in the work they do. Skills (abilities) need to be honed. Therefore, improving ASN skills and competence cannot be separated from the ability of regional spending to finance the activities participated in by ASN. Because this will have an impact on the preparation of financial report.

Internal Control System on Financial Report Quality

Based on the statistical results, the path coefficient of the internal control system is positive with a statistic value 0,330 and a probability value of 0,001 is $< 0,05$ at the 5% error rate, it is decided to accept H2. Therefore, the development of a robust internal control system is crucial for ensuring the validity of financial reports. The findings presented are consistent with prior studies conducted by Agung & Tut (2018) and Lestari & Dewi (2020). The government is obligated to provide valuable information as a means of demonstrating transparency and responsibility to the general public. The presence of effective internal control mechanisms plays a crucial role in expediting the attainment of government-set objectives, hence fostering the generation of accurate and reliable financial information (Aziyah & Yanto, 2022).

The obtained results align with the principles of stewardship theory, wherein stewards strive to maximize the effectiveness of the internal control system in order to generate high-quality financial reports. The optimal implementation of the control system in the Regional Government, through the incorporation of the five components of the Internal Control System - Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring - is expected to result in improved financial reporting and a reduction in findings associated with system implementation. The topic of discussion pertains to the implementation of internal control mechanisms within the context of Regional Government.

The implementation of the internal control system necessitates a collaborative effort between executives and employees in order to enhance the quality of the generated financial reports. The Jayapura City Government has consistently received a Fair Without Exception assessment in its audit reports for a period of 10 years. One of the key areas assessed during the audit is the internal control system and adherence to statutory regulations.

Information Technology on Financial Report Quality

From the results of statistical processing, the path coefficient of use of technology information on financial report quality is negative with a statistic value of 0,29 and probability value bigger than 0,05 at the error rate of 5%, it is decided to decline H3. Thus, the use of technology information does not have a significant effect on financial report quality. The findings presented here are consistent with previous studies conducted by Adhivinna & Hikmahwati (2020) and Ningrum (2018). These studies have demonstrated that the utilization of information technology does not have a significant impact on the quality of financial reports produced by local government entities.

This phenomenon may arise due to the presence of multiple information technology applications inside the Regional Government, necessitating a significant investment of time for individuals to acquire the necessary knowledge and skills to effectively utilize these systems. Hence, the implementation of an information technology system is deemed ineffective and incapable of providing assistance to ASN's endeavors in generating financial reports (Adhivinna & Hikmahwati, 2020).

CONCLUSION

The research findings indicate that the quality of local government financial reports is influenced by two key factors: human resource competence and internal control system. This implies that individuals possessing expertise in the field of finance, acquired through formal education, training, and other forms of skill development, will be capable of enhancing their effectiveness in generating high-quality financial reports. Similarly, the implementation of a robust internal control system, such as the strategic allocation of staff based on their respective abilities or competencies, can effectively contribute to the generation of accurate and reliable financial reports. In contrast, the utilization of information technology does not exert any discernible impact on the quality of financial reports.

Based on the research results, discussion, and conclusions, some suggestions or recommendations in this research are: (1) In order to ensure the consistent production of high-quality financial reports and the maintenance of a favorable audit opinion, it is recommended that the Jayapura City Government focuses on enhancing the competence of its human resources and strengthening its internal control system.

These factors have been identified in this research as influential in maintaining the quality of financial reports; and (2) In future study, it is recommended that additional variables, such as organizational commitment, leadership support, and organizational culture, be incorporated as intervening or moderating variables. This will contribute to the generation of a wider range of research findings.

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DECLARATION OF CONFLICTING INTERESTS

The authors declared no conflicting interests in the research process, including the content of the paper.

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