

The Influence of Accounting Information Systems and Other Factors on Financial Reports

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ABSTRACT

This study aims to determine the effect of accounting information systems on the quality of financial reports at the NTT Provincial Regional Financial Agency, the effect of work motivation on the quality of financial reports at the NTT Provincial Regional Financial Agency, the effect of internal control on the quality of financial reports at the NTT Provincial Regional Financial Agency, the effect of human resource competence on the quality of financial reports at the NTT Provincial Regional Financial Agency, the effect of accounting information systems, work motivation, internal control and human resource competence on the quality of financial reports at the NTT Provincial Financial Agency. This study uses a quantitative method, data collection techniques using questionnaires, sampling in this study was obtained using purposive sampling. The analysis techniques used are multiple linear analysis tests, descriptive statistical tests, research instrument tests, classical assumption tests and hypothesis tests. The results of the study indicate that the accounting information system, internal control, HR competence has a significant effect on the quality of financial reports at the NTT Provincial Regional Financial Agency, work motivation does not have a significant effect on the quality of financial reports at the NTT Provincial Regional Financial Agency, and accounting information system, work motivation, internal control and HR competence have a simultaneous effect on the quality of financial reports at the NTT Provincial Regional Financial Agency.

Keywords: Financial Technology, Customer Satisfaction, Financial Performance

INTRODUCTION

The increasing demands of the community for good governance have encouraged the central government and local governments to implement public accountability. In order to realize good governance, local governments must continue to make efforts to increase transparency and accountability in regional financial management. Financial reports are a medium for an entity, in this case the government, to be accountable for its financial performance to the public (Lestari, 2020).

One form of government success is by realizing quality regional government financial reports (LKPD), LKPD is considered good if it gets an unqualified opinion, since the implementation of regional autonomy, every regional government, both district/city and provincial governments are required to publish financial reports as a form of accountability for the end of the budget year and must be audited by the BPK (Zulfah et al., 2019). In Law 17 of 2003 concerning state finances, it is stated that the financial report in question at least includes a budget realization report, balance sheet, cash flow report and notes to the financial report. A quality financial report is a financial report presented by a financial entity that has four characteristics in its financial report,

namely relevant, reliable, comparable and understandable. According to Lestari (2020), the preparation of government financial reports requires a good accounting information system. An accounting information system is the result of system integration that utilizes information technology to assist the entire accounting process, including recording transactions, processing data and presenting financial reports that have a high level of accuracy, with an accounting information system that can assist orders in preparing financial reports.

In addition, work motivation also greatly influences the quality of financial reports, according to Lodhrakentjana (2019) it has a positive effect on the quality of the financial reports produced. Work motivation is an encouragement for every employee to work in carrying out their duties. Good motivation means that employees will be enthusiastic about working, resulting in significant development and growth in the organization. With good work motivation, it can influence the achievement of the goal of improving the quality of financial reports. In preparing financial reports, work motivation requires support from internal control to ensure that employees work in accordance with the standards and procedures set by an organization within the government.

Internal control is all organizational plans, methods and measurements chosen by a business activity to secure its assets, check the accuracy and reliability of the business's accounting data, improve operational efficiency, and support compliance with established managerial policies (Diana and Setiawati 2021). Internal control is needed to support the creation of adequate quality and confidence in financial report information that is in accordance with Government Accounting Standards (SAP). The quality of regional government financial reports can be determined by how well the internal control is carried out by the government. The better the internal control in a government institution, the higher the quality of its financial reports (Ivana 2024).

The preparation of quality financial reports also requires competent Human Resources (HR) who understand the rules for preparing financial reports with government accounting standards (Safridha, 2020). Financial reports are a product produced by the field or discipline of accounting. So that to produce regional government financial reports, competent Human Resources (HR) are needed to produce quality financial accounting information (Aprilia, 2019).

Regional financial reports are said to be of high quality if the financial reports presented annually receive an Unqualified Opinion (WTP) assessment from the Audit Board of Indonesia (BPK) (Jati 2019). The quality of government financial reporting can meet the desired quality if it meets the qualitative elements of financial reports (Muslimin and Sulfianty 2020).

The Regional Finance Agency of East Nusa Tenggara Province is a regional work unit that is responsible for managing regional finances from the budgeting process to the APBD accountability process, managing financial reports and presenting regional financial reports. The

results of the BPK audit in 2022 stated an Unqualified Opinion on the NTT Provincial Regional Finance Agency, but despite receiving an Unqualified Opinion, the NTT Provincial BAKEUDA still has problems related to its Financial Report.

Quoted from (BPK.go.id), In 2022, NTT Province succeeded in obtaining an Unqualified Opinion (WTP) for the audit of financial reports conducted by the Audit Board of Indonesia (BPK) on 05/06/2022, also quoted from (bkeudantt.id) there was a delay in BAKEUDA employees in providing financial reports resulting in a delay in discussing the APBD budget.

According to the Acting Head of the NTT Provincial Regional Finance Agency Drs Benhard Menoh, MT, the problem that occurred was the delay in financial reports that passed April 30 after the budget year ended, this was due to the limited availability of human resources in terms of quantity and quality in supporting the smooth implementation of tasks, especially in the preparation of financial reports.

According to Merry (Suhartini, 2020), an accounting information system is a collection of resources, such as humans and equipment designed to convert financial data and other data into information, the information is communicated to decision makers. Based on the understanding of the experts above, it can be concluded that an accounting information system is a set of interconnected components that function to collect, process, store, and distribute information to support decision making and supervision in an organization.

Work motivation is an encouragement for every employee to work in carrying out their duties. With good motivation, employees will feel happy and enthusiastic in working, resulting in significant development and growth in the organization. Motivation is carried out not only from superiors, but also from oneself, where motivation is interpreted as a state within a person that encourages the desire to carry out certain activities in order to achieve the expected goals such as in preparing financial reports. Work Motivation Components according to Anwar Prabu Mangkunegara (2019): 1. Responsibility, 2. Work achievement, 3. Opportunities to advance, 4. Recognition of work performance, 5. Challenging work. According to (Effendi, Syahril, 2020), internal control is an organizational plan and method used to maintain or protect assets, produce accurate and reliable information, including organizational structure, methods and measures that are coordinated to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage management policies.

Based on the definitions above according to accounting experts, the internal control system is an organizational structure of processes influenced by management and other personnel, which is designed to provide assurance about the achievement of objectives in the reliability of financial reporting, compliance with applicable laws and regulations, and effectiveness and efficiency for the benefit of management in realizing good governance.

According to Law Number 13 of 2003 Article 1 concerning employment, competence is the work ability of each individual which includes aspects of knowledge, skills, and work attitudes in accordance with established standards. The success of an organization in achieving a goal is largely determined by the quality and capabilities of the human resources (HR) within it (Syariifudin, 2020). In public organizations, the role of HR is more emphasized on the ability to provide the best service to the community, so that the organization continues to have a reputation for superior and accountable performance in the eyes of the community.

Rusvianto et al., (2018) stated that Human Resources are the main supporting pillars and driving forces of an organization in an effort to realize its vision and mission goals. The quality of information in preparing financial reports is greatly influenced by human resources. Human resources have a very important role in planning, implementing, and controlling the entity concerned. No matter how good a system is, it will be in vain if it is not supported by adequate quality human resources, especially the personal quality of human resources consisting of educational potential, experience, and training (Komarasari, 2019). Basically, human resources are a resource that is greatly needed by an organization. This is because human resources are a resource that plays an active role in the running of an organization and the decision-making process (Safridha, 2020).

According to Putri Syukria Lubis (2019), human resource indicators can be seen from various dimensions, including a. Competence, b. Education and Training, c. Experience in Finance.

RESEARCH METHODS

The data source used is primary data, according to (Sugiono, 2019), primary data is data obtained through interview activities or filling out questionnaires, which means that this data source directly provides data to researchers. Primary data in this study is in the form of a questionnaire. The type of data in this study is quantitative research, quantitative research is a method used to research a certain population or sample, data collection using research instruments, data analysis is quantitative/statistical, with the aim of testing the established hypothesis (Sugiono, 2019). This type of research is included in quantitative research because researchers create questions in the form of questionnaires that are distributed to employees of the Regional Finance Agency of East Nusa Tenggara Province.

The population in this study were all employees at the Regional Asset Finance Agency of the East Nusa Tenggara Provincial Government, totaling 77 people. Sampling in this study used non-probability sampling with a purposive sampling technique, namely a sampling determination technique with certain considerations (Sugiono, 2019). The researcher determined specific criteria that were suitable for use as samples, namely employees who were directly involved in the process

of recording financial reports at the NTT Provincial Finance Agency to be used as samples. The number of samples used in this study was 30 people.

Table 1. Number of Employees in the Regional Financial Agency Secretary Division

Part Name	Number of Employees
Head of Finance Sub-Division	1
Head of Personnel and General Affairs	1
Accounting Manager	1
Financial Report Arranger	1
Financial Planner	1
Financial Report Analyst	2
Head of Budget Division	1
Budget Analysis	5
Head of Treasury	1
Treasury Analyst	3
Head of Accounting and Reporting	1
Financial Management Analyst	1
Head of Revenue, Receivables and Financing Accounting Sub-Division	1
Head of Accounting for Expenditure, Assets, Debts and Financing Expenditures	1
Agency Accounting System Analyst	7
Head of District/City Financial Development Division	1
Head of Central and Regional Financial Analysis Sub-Division, Young Expert	1
Amount	30

Source: Regional Finance Agency of NTT Province

The data collection technique used in this study is the questionnaire method, which is a data collection technique carried out by giving questions or statements to respondents to read and answer questions. This research questionnaire was submitted directly to respondents or asking for help from one of the employees in each field.

RESULTS AND DISCUSSION

Hypothesis Test Results

1. Simultaneous Test (F Test)

Simultaneous test according to Sugiyono (2019), is used to test the hypothesis of the influence of independent variables on dependent variables simultaneously. If the significant value of F is less than 0.05 or 5%, then the independent variables have a significant effect simultaneously on the dependent variable. Conversely, if the significant value of F is greater than the significant level of 0.05 or 5%, then the independent variables together do not have a significant effect on the dependent variable.

Table 2. F Test Results

ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	119.498	4	29.874	19.722	.000 ^a
	Residual	37.869	25	1.515		
	Total	157.367	29			

a. Predictors: (Constant), TOTALX4, TOTALX3, TOTALX2, TOTALX1

b. Dependent Variable: TOTALY

Source: Researcher's processed results, 2024

The results of the F test in table 4.12 show that the significance value of 0.000 is smaller than 0.05. This shows that the variables of accounting information systems (X1), work motivation (X2), internal control (X3) and HR competence (X4) have a simultaneous effect on the quality of financial reports.

2. Partial Test (t)

Partial test (t-test) according to Sugiyono (2019), aims to determine whether the regression model of the independent variables partially has a significant effect on the dependent variable. If the significance value of each independent variable is less than 0.05 or 5%, it is stated that the independent variable has a significant effect on the dependent variable. If it is greater, then the independent variable does not have a significant effect on the dependent variable. This t-test is carried out by comparing the significant value and t count with the following provisions:

- If the calculated t value > t table or the sig value < 0.05 then H₀ is rejected and H_a is accepted.
- If the calculated t value < t table or the sig value > 0.05 then H_a is rejected and H₀ is accepted.

Table 3. t-Test Results

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	-4.297	4.511		.350
	TOTALX1	.302	.087	.370	.002
	TOTALX2	-.179	.090	-.201	.058
	TOTALX3	.399	.091	.433	.000
	TOTALX4	.353	.082	.457	.000

a. Dependent Variable: TOTALY

Source: Data Processed by Researchers (2024)

The data in the table above shows the influence of the independent variables of accounting information systems, work motivation, internal control and HR competence on the variable of financial report quality partially, namely:

- a) The calculated t value for the accounting information system variable (X1) is $3.494 > t$ table value of 2.059 and sig value of $0.002 < 0.05$, so H1 is accepted, meaning that the accounting information system (X1) has a significant effect on the quality of financial reports (Y).
- b) The calculated t value for the work motivation variable (X2) is $-1.987 < t$ table value 2.059 and sig value $0.058 < 0.05$, then H2 is rejected, meaning that work motivation (X2) does not have a significant effect on the quality of financial reports (Y).
- c) The calculated t value for the internal control variable (X3) is $4.386 > t$ table value of 2.059 and sig value of $0.000 < 0.05$, so H3 is accepted, meaning that internal control (X3) has a significant effect on the quality of financial reports (Y).
- d) The calculated t value for the human resource competency variable (X4) is $4.307 > t$ table value of 2.059 and sig value of $0.000 < 0.05$, so H4 is accepted, meaning that human resource competency (X4) has a significant effect on the quality of financial reports (Y).

Discussion

The Influence of Accounting Information Systems on the Quality of Financial Reports

Accounting Information Systems (AIS) is a series of procedures, hardware, databases, and personnel used to collect, record, group, analyze, store, process, and present information related to accounting activities in an organization.

According to Kurniawati et al. (2020), accounting information systems can affect the quality of financial reports, through good human resource management, clear procedures and instructions, accurate and relevant organizational data and adequate information technology infrastructure can support the accuracy of data related to financial reports, financial report reporting will be more timely, and can help detect errors or fraud so that it can produce better and quality financial reports.

Based on the results of the research conducted, it shows that the accounting information system has a significant effect on the quality of financial reports at the NTT Provincial Financial Agency, this result is obtained from the calculated t value on the accounting information system variable (X1) of $3.494 > t$ table value of 2.059 and a sig value of $0.002 < 0.05$. There are 30 respondents who agree and strongly agree with statement X1.7 which states that employees at the agency understand the accounting information system procedures, it can help employees record transactions accurately and can reduce the risk of errors in recording financial reports. In addition, statement X1.8 which states that every transaction data is always processed periodically can ensure

that the financial reports are of good quality and have met applicable accounting standards. With the existence of procedures and instructions, data on the organization and activities, software and information technology infrastructure ensure that the financial reports produced are accurate and in accordance with applicable accounting standards. The quality of financial reports is highly dependent on effective procedures, reliable data, and adequate technology support. The results of this study provide evidence that a good accounting information system will improve the quality of financial reports at the NTT Provincial Regional Finance Agency.

This research is in line with research conducted by Ratnasari, AY, and Mendo, AY (2024) who showed that Accounting information systems have a significant positive effect on the quality of village financial reports Case Study of Kabila Bone District, Bone Bolango Regency.

The Influence of Work Motivation on the Quality of Financial Reports

According to Andiyanto in Vania (2019), motivation comes from the Latin word *move* which means encouragement or movement. In general, motivation can be interpreted as the encouragement and desire and effort that arises from an individual to carry out an activity.

Work motivation can affect the quality of financial reports, with high work motivation and good efficiency and productivity can encourage employees in carrying out their duties and responsibilities, including in recording financial reports so that the results obtained can improve the quality of financial reports and reduce the possibility of errors that may occur, this was stated by (Setiawan and Gayatri, 2019).

Based on the results of the research conducted, it shows that work motivation does not have a significant effect on the quality of financial reports at the NTT Provincial Regional Finance Agency, the results obtained from the calculated t value on the work motivation variable (X2) are $-1.987 < t$ table value of 2.059 and sig value $0.058 < 0.05$. It can be concluded that work motivation does not affect the quality of financial reports at the NTT Provincial Regional Finance Agency. It has no effect because employees at the NTT provincial regional financial agency already have a high sense of responsibility for the tasks they are given.

The results of this study provide evidence that work motivation does not influence the quality of financial reports at the NTT Provincial Regional Finance Agency. In line with research conducted by Yusri (2022) and Meliana (2021) who showed that work motivation does not have a significant effect on the quality of regional financial reports.

The Influence of Internal Control on the Quality of Financial Reports

Maksyur (2020), internal control is a process designed by an organization's management to provide assurance that organizational goals are achieved efficiently and effectively. Internal control can affect the quality of financial reports.

According to Saifudin and Aprilia (2020), internal control can affect the quality of financial reports, with effective internal control can help ensure that the data used to prepare financial reports is accurate and complete. For example, the existence of good verification and reconciliation procedures reduces the possibility of errors or inaccuracies in financial reports.

Based on the results of the research conducted, it shows that internal control has a significant effect on the quality of financial reports at the NTT Provincial Regional Financial Agency, this result is obtained from the calculated t value on the internal control variable (X3) of $4.386 > t$ table value of 2.059 and sig value of $0.000 < 0.05$, this shows that the higher the internal control at the NTT Provincial Regional Financial Agency, the better the quality of financial reports will be. The effect of internal control on the quality of financial reports is influenced by Research collected from 30 respondents showed information that as many as 25 respondents agreed and strongly agreed regarding the statement that internal audit supervision carried out effective supervision, there was a separation of duties according to responsibilities and there was clear authorization for clear transactions and activities.

The results of this study are in line with research (Suryotriono & Dewi Septiana Novita, 2020) which states that internal control has a significant effect on the quality of financial reports with a significant value of $0.000 < 0.05$. With a good internal control system, financial reports will be able to meet the characteristics or information values required to improve the quality of financial reports.

The Influence of Human Resource Competence on the Quality of Financial Reports

Human Resource Competence is the ability and characteristics possessed by a person in the form of knowledge, skills, and behavioral attitudes needed in carrying out their job duties in their work environment (Rusvianto, 2019). The success of an organization in achieving a goal is largely determined by the quality and ability of the Human Resources (HR) within it (Syarifudin, 2019). So that to produce regional government financial reports, competent Human Resources (HR) are needed to produce quality financial accounting information (Aprilia, 2019).

Based on the results of the research conducted, it shows that human resource competence has a significant effect on the quality of financial reports at the NTT Provincial Financial Agency, this result is obtained from the calculated t value on the human resource competence variable (X4) of $4.307 > t$ table value of 2.059 and sig value $0.000 < 0.05$, this proves that with human resources with a financial education background, they can record and manage financial data properly, can understand applicable accounting standards and regulations so that financial reports meet legal requirements, competent human resources can also analyze financial data well and skilled human resources can identify potential errors or fraud in financial reports. This proves that with the

competence of competent human resources, having financial education and training and experience in the financial field can produce quality financial reports at the NTT Provincial Financial Agency.

These results are in line with research conducted by Rianti (2021) which states that human resource competence has a positive influence on the quality of village financial reports and research by Erawati et al. (2022) which emphasizes that human resource competence influences the quality of village government financial reports. In addition, the results of this study are in line with the findings of research conducted by Wardani et al. (2022) which also supports that increasing human resource competence contributes to improving the quality of village financial reports.

The Influence of Accounting Information Systems, Work Motivation, Internal Control and Human Resource Competence on the Quality of Financial Reports

The results of the study indicate that understanding of accounting information systems, work motivation, internal control and human resource competence together influence the quality of financial reports at the NTT Provincial Regional Finance Agency. This means that overall, good integration between strong information systems, good work motivation, effective internal control and good human resource competence can improve better or quality financial report management.

Based on the results of the F test conducted, the significant value of the variables of accounting information systems (X1), work motivation (X2), internal control (X3) and human resource competence (X4) was $0.000 < 0.05$. This means that accounting information systems, work motivation, internal control and human resource competence simultaneously affect the quality of financial reports at the NTT Provincial Financial Agency.

This study was conducted in 2024 on the findings of delays in the collection of financial reports experienced by the NTT Provincial Regional Finance Agency in 2022, from the results of the study obtained, the agency has been able to implement the accounting information system properly according to procedures in the application of computerized technology, good work motivation, internal control implemented has been good seen from the responsible work team and also the competence of human resources who already have the ability to communicate results related to financial reports. So the accounting information system, work motivation, internal control and human resource competence have a significant effect on the quality of financial reports at the NTT Provincial Regional Finance Agency.

CONCLUSION

Based on the results of testing the influence of accounting information systems, it has a significant effect on the quality of financial reports.

1. Based on the test results, the influence of work motivation does not have a significant effect on the quality of financial reports.

2. Based on the test results, the influence of internal control has a significant effect on the quality of financial reports.
3. Based on the results of testing the influence of human resource competency, it has a significant effect on the quality of financial reports.
4. Accounting information systems, work motivation, internal control and human resource competence have a simultaneous influence on the quality of financial reports.

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