

Analysis of Factors Affecting the Quality of Local Government Financial Reports (Study on Wonogiri Regency Regional Apparatus Organization)

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Abstract. This study aims to examine the effect of human resource capacity, application of government accounting standards, utilization of information technology, internal control systems, and local financial supervision on the quality of local government financial reports. This research is quantitative with primary data sources in the form of questionnaires. The population includes all employees in 25 Regional Apparatus Organizations (OPD) of Wonogiri Regency. The sampling technique used purposive sampling so that a sample of 80 OPD employees was obtained. The data analysis technique used is Multiple Linear Regression Analysis. The results of this study indicate that human resource capacity, application of government accounting standards, utilization of information technology, internal control systems, and local financial supervision have a positive effect on the quality of local government financial reports.

Keywords: Human Resources Capacity, Implementation of Government Accounting Standards, Utilization of Information Technology, Internal Control System, Local Financial Supervision, Quality of Local Government Financial Statements

1. Introduction

The development of the public sector in Indonesia is characterized by increasing demands for institutional accountability of society at the regional and central levels. A form of accountability for the implementation of government refers to Law No.17 of 2003 related to State Finance and Law No.32 of 2004 related to Regional Government, namely as a special effort to realize accountability and transparency in managing local and central government finances by equating accountability reports in the form of financial statements (Dewi & Rini, 2018).

Financial statements are structured reports on the financial position and transactions carried out by the reporting entity. One form of accountability for regional financial management is the Regional Government Financial Report. Financial reports can be said to be of quality if the reports have an impact on decision making (Jatmiko et al., 2020).

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Therefore, sector organizations play an important role in the preparation of financial reports (Yusriwati & Susanti, 2022).

The quality of Local Government Financial Statements will be assessed annually by the Supreme Audit Agency (BPK) in the form of an opinion. BPK's opinion is given in accordance with the Supreme Audit Agency Regulation No.1 Year 2007 on Financial Audit Standards. The purpose of giving the opinion is based on four criteria, namely the effectiveness of the internal control system, compliance with laws and regulations, adequacy of disclosure, and compliance with Government Accounting Standards (Mahardini & Miranti, 2018).

The Wonogiri Regency Government received an unqualified opinion for the 2021 fiscal year from the Supreme Audit Agency (BPK) seven times in a row since the 2015, 2016, 2017, 2018, 2019, 2020 and 2021 fiscal years. Although receiving an unqualified opinion (WTP) does not mean that it is free from errors or weaknesses. The Wonogiri Regency Government recorded only four notes that still need to be strengthened in order to improve management performance and improve the quality of regional financial governance including regulations, human resource factors, technological developments, and stakeholder support (<https://wonogirikab.go.id>).

In addition, BPK found weaknesses in the internal control system and non-compliance with laws and regulations in the management of regional finances in the Wonogiri Regency Government, so that this could have an impact on the quality of the resulting financial statements. The findings of the BPK include a) The management of non-metal and rock mineral tax revenues and receivables (Minerba) and urban and rural land and building tax (PBB-P2) is not optimal, resulting in the determination of taxes that do not cover all potential regional taxes. b) Inventory administration in five OPDs is not orderly, resulting in the final balance of inventory in the Minutes of stock-taking as of December 31, 2021 in five OPDs not in accordance with the inventory items owned (<https://wonogirikab.go.id>).

Based on the description above, researchers are motivated to conduct research on the effect of human resource capacity, application of government accounting standards, utilization of information technology, internal control systems, and local financial supervision on the quality of local government financial reports. This research is a replication of previous research conducted by Jatmiko et al. (2020) namely "Factors Affecting Regional Government Financial Statements: Evidence from Indonesia". The difference between this research and previous research is the object of research which will be conducted at the Wonogiri Regency Government.

The purpose of this study was to examine the effect of human resource capacity, application of government accounting standards, utilization of information technology, internal control systems, and local financial supervision on the quality of local government financial reports. This research is expected to provide benefits for local governments to further improve the quality of financial reports produced. This research is also expected to be a reference or reference material for conducting studies or additional evidence for future researchers who want to research on the same research topic.

2. Literature Review

2.1 Stewardship Theory

According to Donaldson & Davis (1991) stewardship theory explains that the circumstances and situations that make management focus more on organizational interests than personal interests. This assumption is based on the nature of individuals who are responsible, trustworthy, have integrity, and can be honest with others.

This theory emphasizes the behavior of stewards who do not have personal interests, but rather prioritize the interests of the principal. Thus local governments can be trusted to act in the public interest, carry out their duties appropriately, and plan and implement the budget entrusted to them so that the objectives of budget management can be maximally achieved (Jatmiko et al., 2020).

2.2 Quality of Local Government Financial Statements

Financial reports cannot be said to be of quality if the report does not have an impact on decision making, so that the information contained in the Local Government Financial Statements (LKPD) must be able to support and benefit users of local government financial information (Jatmiko et al., 2020). The quality of financial statements certainly has its own characteristics, namely relevant, reliable, comparable, and understandable which are regulated in PP No. 71 of 2010 regarding the qualitative characteristics of financial statements (Yusriwati & Susanti, 2022).

2.3 Human Resources Capacity

Human resource capacity is very important in relation to the preparation of financial statements. Therefore, it must be ascertained whether Human resource management is running well so that it can make the maximum contribution to achieving organizational goals, namely producing quality financial reports (Jatmiko et al., 2020). Human resources supported by an accounting education background, frequent training, and experience in the financial sector will be able to produce good financial quality (Bonai et al., 2019).

In line with previous research conducted ((Jatmiko et al., 2020); (Bawono et al., 2021); (Ridzal et al., 2022); (Handayani et al., 2022); (Tampubolon & Basid, 2019); (Dewi & Rini, 2018); (Hartono & Ramdany, 2020); and (Mahardini & Miranti, 2018)) state that human resource capacity has a positive effect on the quality of regional financial reports. Thus, the hypothesis proposed is:

H1: Human resource capacity has a positive effect on the quality of local government financial reports.

2.4 Implementation of Government Accounting Standards

Government Accounting Standards are standards for the preparation and presentation of financial statements. This is a guideline so that financial reporting in Indonesia, especially in the government environment, can produce quality financial reports (Jatmiko et al., 2020). In connection with stewardship theory, the application of government accounting standards is able to provide quality financial reports according to the wishes of the principal. Therefore, local governments are obliged to provide useful information for users of financial statements (Ikriyati & Aprila, 2019).

In line with previous research conducted (((Yuesti et al., 2020); (Yusriwati & Susanti, 2022); (Hartono & Ramdany, 2020); and (Mahardini & Miranti, 2018)) state that the application of government accounting standards has a positive effect on the quality of regional financial reports. Thus, the proposed hypothesis is:

H2: The application of government accounting standards has a positive effect on the quality of local government financial reports.

2.5 Utilization of Information Technology

Information technology is a technology that can help humans communicate, store, manipulate, generate, and disseminate information. Therefore, the use of information technology is very helpful in accelerating transaction data processing and presenting financial reports without losing the value of information, namely timeliness (Tampubolon & Basid, 2019).

In connection with the stewardship theory, it explains that the government needs to optimize the use of information technology in order to develop and utilize existing technological advances as the best effort to improve regional financial management, as well as disseminate regional financial information to the public (principal). If the use of information technology is optimized and the information system functions properly, the quality of financial reports will increase (Pilander et al., 2018).

In line with previous research conducted ((Azlan et al., 2015); (Ridzal et al., 2022); and (Dewi & Rini, 2018)) state that the utilization of information technology has a positive effect on the quality of local government financial reports. Thus, the hypothesis proposed is:
H3 : Information technology utilization has a positive effect on the quality of local government financial reports.

2.6 Internal Control System

The internal control system plays an important role in realizing organizational goals, because the implementation of the internal control system will be able to create adequate trust. Compliance with applicable laws and regulations will be obeyed at every stage of preparing financial reporting, so that the financial statements obtained can have a high quality value (Jatmiko et al., 2020).

In line with previous research conducted ((Jatmiko et al., 2020); (Lestari & Dewi, 2020); (Bawono et al., 2021); (Ridzal et al., 2022); (Handayani et al., 2022); (Dewi & Rini, 2018); and (Hartono & Ramdany, 2020)) state that the internal control system has a positive effect on the quality of local government financial reports. Thus, the proposed hypothesis is:
H4: The internal control system has a positive effect on the quality of local government financial reports

2.7 Local Government Financial Supervision

Generally, supervision is shown entirely to avoid opportunities for fraud or things that deviate from the goals to be achieved. Through supervision, it is hoped that it can support the implementation of policies that have been determined in order to achieve the goals designed effectively and efficiently (Jatmiko et al., 2020).

In relation to stewardship theory, local government supervision is shown to ensure that the government is running in accordance with the plan and the provisions of the applicable laws and regulations. So that in an effort to improve the quality of local government financial reporting, supervision has a very important role because achieving success requires good and maximum supervision. The better the financial supervision carried out, the higher the quality of local government financial reports (Anshori, 2018).

In line with previous research conducted (Azlan et al., 2015) and (Dewi & Rini, 2018) stated that local government financial supervision has a positive effect on the quality of local government financial reports. Thus, the proposed hypothesis is:
H5: Local government financial supervision has a positive effect on the quality of local government financial reports.

3. Research Methods

This research uses quantitative research with primary data sources in the form of questionnaires. The population in this study included all employees in 25 Regional Apparatus Organizations (OPD) of Wonogiri Regency. The sampling technique used purposive sampling so that a sample of 80 OPD employees was obtained. The data analysis technique used is Multiple Linear Regression Analysis

4. Results and Discussion

4.1 Validity and Reliability Test

The results obtained for the human resource capacity variable for all statement items with a total of 5 statement items have valid criteria with a r count $>$ r table value and a significance value $<$ 0.05. The results obtained for the variable application of government accounting standards for all statement items with a total of 5 statement items have valid criteria. The results obtained for the information technology utilization variable for all statement items with a total of 5 statement items have valid criteria. The results obtained for the internal control system variable for all statement items with a total of 5 statement items have valid criteria. The results obtained for the local government financial supervision variable for all statement items with a total of 5 statement items have valid criteria. The results obtained for the variable quality of local government financial reports for all statement items with a total of 5 statement items have valid criteria.

Table 1. Reliability Test Results

Variables	Value	<i>Cronbach's Alpha</i> Criteria	Description
Human Resource Capacity	0.835	$>$ 0,60	Reliabel
Implementation of Government Accounting Standards	0.914	$>$ 0,60	Reliabel
Information Technology Utilization	0.930	$>$ 0,60	Reliabel
Internal Control System	0.907	$>$ 0,60	Reliabel
Local Government Financial Supervision	0.938	$>$ 0,60	Reliabel
Quality of Local Government Financial Statements	0.949	$>$ 0,60	Reliabel

Based on table above, it can be seen that the value (α) of the statement item of the human resource capacity variable is 0.835, the value (α) of the statement item of the government accounting standards implementation variable is 0.914, the value (α) of the statement item of the information technology utilization variable is 0.930, the value (α) of the statement item of the internal control system variable is 0.907, the value (α) of the statement item of the local government financial supervision variable is 0.938 and the value (α) of the statement item of the local government financial report quality variable is 0.949. This value is greater than the Cronbach's alpha criterion (0.60) so that the statement items of each variable are reliable and can be used as research instruments.

4.2 Descriptive Statistics Test

According to Sugiyono (2017) descriptive statistics are statistics that are useful for analyzing data, describing and explaining the data collected. Descriptive statistical analysis is used to determine an overview of the object or variable under study. The results of the descriptive statistical test produce quantitative data in the form of a summary of the research data.

Table 2. Descriptive Statistics Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Human Resource Capacity	80	19	25	21.91	1.802
Implementation of Government Accounting Standards	80	19	25	21.84	2.131
Information Technology Utilization	80	20	25	21.85	2.081
Internal Control System	80	20	25	21.48	1.949

Local Government	80	20	25	21.71	2.124
Financial Supervision					
Quality of Local Government Financial Statements	80	15	25	21.58	2.293
Valid N (listwise)	80				

4.3 Normality Test

Table 3. Normality Test Results

N		80
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.44341233
Most Extreme Differences	Absolute	.082
	Positive	.141
	Negative	-.082
Test Statistic		.082
Asymp. Sig. (2-tailed)		.156 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on the table above, it can be seen that the results of the *Kolmogorov-Smirnov* normality test that have been carried out have an *Asymp. Sig. (2-tailed)* value is 0.156 which means $0.156 > 0.05$. In this test it can be concluded that the regression model used is feasible and fulfills the assumption of normality or in other words the data used in the study is normal.

4.4 Multicollinearity Test

Table 4. Multicollinearity Test Results

Variables	Tolerance	VIF	Description
Human Resource Capacity	0.917	1.090	No Multicollinearity
Implementation of Government Accounting Standards	0.209	4.779	No Multicollinearity
Information Technology Utilization	0.117	8.528	No Multicollinearity
Internal Control System	0.137	7.321	No Multicollinearity
Local Government Financial Supervision	0.137	7.326	No Multicollinearity

Based on the table above, it shows that all variables have a *tolerance* value > 0.10 and a *VIF* value < 10 . The requirement for no multicollinearity symptoms is if the tolerance value > 0.10 and the *VIF* value < 10 , which means that the regression model in this study does not show multicollinearity symptoms.

4.5 Heteroscedasticity Test

Table 5. Heteroscedasticity Test Results

Variables	Significance	Description
Human Resource Capacity	0.254	No Heteroscedasticity
Implementation of Government Accounting Standards	0.260	No Heteroscedasticity
Information Technology Utilization	0.360	No Heteroscedasticity
Internal Control System	0.397	No Heteroscedasticity
Local Government Financial Supervision	0.250	No Heteroscedasticity

Based on the table above, it can be seen that in the sig section column shows that each independent variable has a significance value > 0.05 , it can be concluded that in this study

using these variables there are no symptoms of heteroscedasticity and the regression model is suitable for use.

4.6 F Test

Table 6. F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	250.958	5	50.192	22.566	.000 ^b
Residual	164.592	74	2.224		
Total	415.550	79			

Dependent Variable: Quality of Local Government Financial Statements

Predictors: (Constant), Local Government Financial Supervision, Human Resource Capacity, Implementation of Government Accounting Standards, Internal Control System, Information Technology Utilization

Based on the table of F test results above, it can be seen that the F_{count} value is $22.566 > F_{table}$ (2.34) with a significance level of 0.000. The magnitude of the significance value of 0.000 from these results < 0.05 . So that H_0 is rejected and H_a is accepted. Thus it can be concluded that in the regression model the independent variables simultaneously affect the dependent variable.

4.7 Coefficient of Determination

Table 7. Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.777 ^a	.604	.577	1.491

a. Predictors: (Constant), Local Government Financial Supervision, Human Resource Capacity, Implementation of Government Accounting Standards, Internal Control System, Information Technology Utilization

b. Dependent Variable: Quality of Local Government Financial Statements

Based on the table of coefficient of determination test results above, the *Adjusted R Square* value is 0.577. For this study using five independent variables, so we focus on the *Adjusted R Square* value, which is 0.577. This means that 57.7% of the quality of local government financial reports is influenced by the variables of human resource capacity, application of government accounting standards, utilization of information technology, internal control systems, and local government financial supervision and the remaining 42.3% is influenced by other factors not included in this study.

4.8 Multiple Regression Analysis

Table 8. Multiple Regression Analysis Results

Model	Coefficients	Std. Error	t	Sig.
(Constant)	8.092	1.950	6.073	.000
Human Resource Capacity	.163	.069	2.642	.000
Implementation of Government Accounting Standards	.241	.155	3.655	.002
Information Technology Utilization	.378	.222	2.716	.001
Internal Control System	.254	.056	3.234	.002
Local Government Financial Supervision	.389	.214	4.018	.003

The multiple regression analysis equation based on the *coefficients* table above is as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + b_5 X_5 + e$$

$$Y = 8,092 + 0,163 X_1 + 0,241 X_2 + 0,378 X_3 + 0,254 X_4 + 0,389 X_5$$

4.9 Hypothesis Test

Table 9. Hypothesis Test Results

Hypothesis	Statement	T value	Sig.	Description
H1	Human Resources Capacity Has a Positive and Significant Effect on the Quality of Local Government Financial Statements	2,642	0,000	H0 rejected, H1 accepted
H2	The Application of Government Accounting Standards Has a Positive and Significant Effect on the Quality of Local Government Financial Statements	3,655	0,002	H0 rejected, H2 accepted
H3	Information Technology Utilization Has a Positive and Significant Effect on the Quality of Local Government Financial Statements	2,716	0,001	H0 rejected, H3 accepted
H4	Internal Control System Has a Positive and Significant Effect on the Quality of Local Government Financial Statements	3,234	0,002	H0 rejected, H4 accepted
H5	Local Government Financial Supervision Has a Positive and Significant Effect on the Quality of Local Government Financial Statements	4,018	0,003	H0 rejected, H5 accepted

Based on the results of data processing, it shows that H₁ is accepted, which means that human resource capacity has a positive and significant effect on the quality of local government financial reports. This can be seen from the significance value of 0.000. This value is below the criterion number, namely 0.05, while when viewed from the t_{count} of 2.642 it is greater than t_{tabel} 1.99085. Thus if $t_{count} > t_{tabel}$ then H₁ is accepted. The results of this study are in line with research conducted by Mahardini & Miranti (2018) that human resource competence affects the quality of regional financial reports. With adequate resource capabilities, it will improve the quality of regional financial reports, because if resources have more competent abilities, the resulting financial reports will be of higher quality. This is also supported by research conducted by Pujanira & Taman (2017) which states that competent human resources will be able to complete their work effectively and efficiently, so that financial reports can be produced in a timely manner.

Based on the results of data processing, it shows that H₂ is accepted, which means that the variable application of government accounting standards has a positive and significant effect on the quality of local government financial reports. This can be seen from the significance value of 0.002. This value is below the criterion number of 0.05, while when viewed from the t_{count} of 3.655 it is greater than the t_{table} of 1.99085. Thus if $t_{count} > t_{table}$ then H₂ is accepted. The results of this study are in line with research conducted by Jauhari et al. (2021) that the application of government accounting standards has a significant positive effect on the quality of LKPD. The results of this study prove that government accounting standards are accounting principles that must be applied to the preparation and presentation of LKPD, if government accounting standards are applied appropriately as a form of fulfilling

government obligations in the field of financial accountability, it becomes one of the determinants of the quality of LKPD. This is also supported by research Ikriyati & Aprila (2019) which states that the application of government accounting standards has a positive effect on the quality of local government financial reports. The better the application of SAP, the better the quality of the financial statements presented by the local government.

Based on the results of data processing, it shows that H_3 is accepted, which means that the information technology utilization variable has a positive and significant effect on the quality of local government financial reports. This can be seen from the significance value of 0.001. This value is below the criterion number of 0.05, while when viewed from the t_{count} of 2.716 it is greater than the t_{table} of 1.99085. Thus if $t_{\text{count}} > t_{\text{table}}$ then H_3 is accepted. The results of this study are in line with research conducted by Shofa et al. (2022) that the use of information technology has a positive and significant effect on the quality of financial reports. By using a computerized and integrated system, every transaction that occurs will be immediately recorded and posted to the system used so that it makes it easier to prepare quality financial reports. This is also supported by research Ridzal et al. (2022) stated that the use of information technology has a positive and significant effect on the quality of local government financial reports. This means that the use of information technology has been used optimally, such as the use of computers, software / software and others of the same type. Optimal use of information technology utilization will improve the quality of financial reports.

Based on the results of data processing, it shows that H_4 is accepted, which means that the internal control system variable has a positive and significant effect on the quality of local government financial reports. This can be seen from the significance value of 0.002. This value is below the criterion number of 0.05, while when viewed from the t_{count} of 3.234 it is greater than the t_{table} of 1.99085. Thus if $t_{\text{count}} > t_{\text{table}}$ then H_4 is accepted. The results of this study are in line with research conducted by Aziyah & Yanto (2022) and Wulandari & Octaviani (2020) that the internal control system has a positive and significant effect on the quality of regional financial reports. The more optimal the implementation of the internal control system will be able to improve the quality of financial reports. Because the function of the internal control system itself is to provide reasonable assurance about the reliability of financial statements, compliance with laws and regulations and the effectiveness and efficiency of operations. The existence of good internal control will facilitate the process of achieving the targets that the government has made, so as to create quality financial information.

Based on the results of data processing, it shows that H_5 is accepted, which means that the local government financial supervision variable has a positive and significant effect on the quality of local government financial reports. This can be seen from the significance value of 0.003. This value is below the criterion number of 0.05, while when viewed from the t_{count} of 4.018 it is greater than the t_{table} of 1.99085. Thus if $t_{\text{count}} > t_{\text{table}}$ then H_5 is accepted. The results of this study are in line with research conducted Yanti et al. (2020) and Putra (2017) that regional financial supervision has a positive and significant effect on the quality of local government financial reports. There needs to be supervision in regional financial management so that all processes run effectively and efficiently in accordance with statutory provisions. So that the form of government accountability is able to ensure that the information presented in the financial statements is reliable. This means that if the supervision in an OPD is good, controlled, and systemized, the quality of the resulting regional financial reports will be even better.

5. Conclusion

The conclusions of this study are as follows that Human resource capacity, The application of government accounting standards, Information technology utilization, The internal control system, and Local government financial supervision has a positive effect on the quality of local government financial reports.

Limitations in this study is this research only uses questionnaires without being accompanied by interviews or oral questions so that the data obtained may not reflect the actual situation. For further research, it is hoped that it can expand the scope of the research area including OPDs in the Districts and Villages of Wonogiri Regency, so as to produce better research. Future researchers are advised to add sources of information from interviews to find out the exact conditions in the research object environment.

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