2MICEB2024

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024
"Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era"

TOWARDS QUALITY FINANCIAL REPORTING: THE ROLE OF INTERNAL CONTROL SYSTEMS AND HUMAN RESOURCES COMPETENCE

Niken Wulandari[1*], Suwarno[2], Shella Pratiwi[3]
[1,2,3] Universitas Pembangunan Panca Budi, Medan, Indonesia
***Email:** wulandari.niken90@gmail.com

ABSTRACT
This study aims to analyze the Internal Control System and HR Competence as determinants of the quality of financial reports. The research approach used is the quantitative method. This study uses primary data obtained from a survey of respondents. The population consists of 129 employees of the Medan City Financial and Regional Asset Management Agency with a sample of 35 people after going through a purposive sampling technique. Data analysis consists of data quality testing, classical assumption testing and hypothesis testing. The results of the study indicate that analyzing the Internal Control System and HR Competence partially or simultaneously has a significant effect on the quality of financial reports.
Keywords: Financial Report Quality, Human Resource Competence, Internal Control System.

INTRODUCTION

The government is an organization that has the power to create and implement laws together with the Constitution and the authority to regulate communities in a certain area, which is generally a country. To achieve these goals, a government really needs supporting elements such as a good information system, qualified and expert human resources, a good internal control system and other factors. According to Roe, competence can be described as the ability to carry out a task or role, the ability to integrate knowledge, skills, attitudes and personal values and the ability to build on experience and learning. Medan City is one of the municipalities that provides public services in management, fostering, and helping to stabilize prices and smooth distribution of goods and services. The demands of the community to the government have resulted in financial reports that have met the quality characteristics of the financial reports. Financial reports are a tool for accountability for the financial performance of a government's management to the public entrusted to it. Information in financial reports is widely used by interested parties. These parties use the information contained in the financial reports to make decisions. The resulting decisions are expected to lead the government in a better direction. For local governments, it is a must to prepare quality financial reports. The quality of local government financial reports reflects the orderly management of local government finances, which includes orderly administration and adherence to principles. An indicator that local government financial reports are of quality is the Unqualified Opinion (WTP) given by the Audit Board of Indonesia to the Medan City Regional Government Financial Report. The government must be able to present financial reports that contain quality financial information. Financial reports are basically assertions from government management that inform stakeholders about the government's financial condition. Financial reporting helps fulfill the government's obligation to be accountable. Therefore, they rely on financial reports as an important source of information. The resulting government financial reports must meet the principles of timeliness and be prepared in accordance with government accounting standards in accordance with Government Regulation Number 24 of 2005. The quality of financial reports is useful as a basis for economic decision-making for interested parties. The quality of financial reports with various measurements is generally used in investment decisions, compensation agreements and debt requirements. Therefore, competent human resources are needed to produce quality financial reports and an effective internal control system.

Competence is a characteristic of a person that can be seen from the skills, knowledge, and abilities he has in completing the tasks assigned to him (Hervesi, 2005 in Indriasari 2008). The success of an organization in achieving a goal is largely determined by the quality and ability of the human resources within it. Human resources who do not have competence will not be able to complete their work efficiently, effectively, and economically. In a public organization, someone who has competence will work with their knowledge and skills so that they can work easily, quickly, intuitively and with their experience can minimize errors. By increasing the competence of human resources owned at the system, institutional, and individual levels, and supported by the implementation of a regional financial accounting system, it is hoped that the regional financial managers, especially the accounting department, will be able to carry out accounting tasks and functions well, which ultimately leads to the creation of good governance. Internal control system is needed to convince stakeholders and the public about the accuracy and reliability of financial reports prepared by the government. Internal control is designed so that financial reporting can meet the principle of order which is a reflection of compliance with laws and regulations. The realization of the principle of order is by submitting financial reports in a timely manner (Mirnayanti, 2013). Permendagri No. 4 of 2008, that the quality of financial reports is not only measured by compliance with government accounting standards, but also from its internal control system. For this reason, local governments must design, operate, and maintain a good internal understanding system in order to produce reliable financial information. With the implementation of the internal control system, it is expected to improve the quality of financial reports. The Auditing Standards define internal control as a process carried out by the board of commissioners, management, and other personnel of an entity that is designed to provide reasonable assurance about the achievement of reliable financial reports, effectiveness and efficiency of operations, compliance with applicable laws and regulations. Development is not only utilized in business organizations but also in public sector organizations, the Government needs to optimize the utilization of progress to build and work processes that allow the government to work in an integrated manner by simplifying access between work units. The Regional Government Financial Report (LKPD) is annually assessed in the form of an opinion from the Audit Board of Indonesia (BPK). On average, based on the BPK assessment, the quality of regional government financial reports in Indonesia is quite good as indicated by data that most receive an unqualified opinion (WTP). However, there are several regional governments that find obstacles in presenting quality financial reports. The quality of financial reports will improve the quality of information presented in the financial reports. Users of financial reports are confident in making decisions because they are based on information that has been well prepared, approved, and audited in a transparent, accountable and quality manner. The quality of financial reports is the extent to which financial reports present correct and honest information. This means that the quality of financial reports shows the concept of the quality of information from the report. Human Resources (HR) is an important factor in creating quality financial reports. In this case, the existence of HR competence underlies a person achieving high performance in his work, which has a very important role in planning, implementing, and controlling the entity concerned (Wati et al., 2014). The Audit Result Report (LHP) for 2020 to 2021 in the Regional Government Financial Report (LKPD) shows an increasingly good Fair Opinion. Although two (2) consecutive years from 2020 to 2021 achieved the Unqualified Opinion (WTP) predicate, it does not mean that the Medan City Government Financial Report is without loopholes, in receiving the Unqualified Opinion (WTP) predicate. Medan Mayor Bobby Nasution admitted that there were still weaknesses and deficiencies in the Preparation of the Regional Financial Report (LKPD).

LITERATURE REVIEW

Agency Theory

Agency theory is a theory that explains the relationship between agents and principals, where the agent is the manager of the company and the principal is the owner. Both are bound by a contract. Both are bound by a contract (Ternalemta, et al., 2021). Verawaty (2017) stated that agency theory can be applied to public organizations. The principal agent model is a very useful analytical model for explaining incentive problems in public agencies with two possible conditions, namely there are several principals with different goals and interests that are not harmonious. The principal can also act inconsistently with the interests of the community. The relationship between agencies and government agencies is based on local government regulations, not just the interests of the principal. Jensen and Meckling in Pramuka (2007) stated that the agency relationship is a contract between the manager (agent) and the investor (principal). Conflict of interest between the owner and the agent occurs because the agent may not always act in accordance with the interests of the principal, thus triggering agency costs. The agency theory perspective is a basic principle used to understand the issue of internal control systems and human resource competencies. The separation of ownership by the principal with control by the agent in an organization tends to cause agency conflicts between shareholders and managers. According to Herawaty (2008) financial reports made with accounting figures are expected to minimize conflicts between interested parties. Agency theory assumes that each individual is solely motivated by self-interest, thus creating a conflict of interest between the principal and the agent. Shareholders as principals enter into a contract to maximize their own welfare with ever-increasing profitability. Managers as agents are motivated to maximize the fulfillment of their economic and psychological needs, including obtaining investments, loans, and compensation contracts. The motivation to meet profit targets can cause managers or companies to ignore good business practices, resulting in declining profit quality and financial reporting. Profit engineering is not only related to the motivation of individual managers but can also be in the interests of the company. Profit engineering is carried out by managers or financial report preparers because they expect a benefit from the actions taken (Hery, 2014).

Internal Control System

Internal Control System is a comprehensive internal implementation system in central and local governments, with the aim of providing adequate assurance for good organizational performance, efficient and effective operations, reliability of financial information, protection of public assets and compliance with laws and regulations. According to Ernawati and Budiyono (2019) internal control is defined as a means to direct, and measure organizational resources and plays an important role in prevention and detection. Internal control includes policies and procedures that enable the achievement of objectives and guarantee or offer reliable financial information and ensure reports to applicable laws and regulations. According to Rika (2013) in operations, organizations need a mechanism that manages financial reports and organizes tasks in achieving organizational goals. Internal control is a set of policies and procedures to protect assets and property. The company from improper use, ensures the availability of accurate company accounting information, and ensures that all provisions (regulations) of the provisions have been complied with or implemented as they should be part of all company employees. to include laws in the legal field, anti-corruption laws and so on. Likewise, internal control to monitor the company's operational or financial activities has functioned in accordance with the procedures and policies set (Hery, 2014). Government Regulation No. 60 of 2008 concerning the government internal control system, article 1 paragraph 1 and 2 states that the Internal Control System is an integral process in actions and activities carried out continuously by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with laws and regulations. The Government Internal Control System, hereinafter abbreviated as SPIP, is an Internal Control System that is implemented comprehensively in the central government and regional governments. Elements of Internal Control System (SPIP): control environment, risk assessment, control activities, information and communication and monitoring of internal control. In some cases, financial reports can be useful if the information held is available for decision making in a timely manner. If there is an unreasonable delay in reporting the resulting information will lose its relevance.

Human Resources Competence

Human resources are people in an organization to achieve the goals of an organization. According to Sulistyowati (2021) Human Resources (HR) are humans who are employed in an organization as drivers, thinkers and planners to achieve the goals of an organization. Meanwhile, Wibowo (2017) argues that human resources are a planning of organizing, coordinating, implementing, and separating the workforce in order to achieve the goals of an organization. Human resources are an important factor in preparing quality financial reports. The success of an organization is not only influenced by its human resources but also by the capacity or ability of the human resources it has. According to Armel, et al. (2017) stated that with the high level of human resource capacity in an organization or government agency, this will determine the quality of its human resources, which will ultimately determine the quality of the competitiveness of the government organization itself. Incompetent human resources will not be able to complete work effectively, efficiently and economically (cost-effective), resulting in a waste of time and energy, resulting in reports that are not on time and do not comply with the standards set by the government. Competence as a basic characteristic of a person related to the effectiveness of a person's performance in his work. The capacity that must be possessed by a local government accountant in carrying out his duties by referring to the accounting graduate competency standards appointed by IFAC (International Federation Of Accountants), especially IES (International Education Standards), in this case IES 2, IES 3, IES 4 including dimensions of knowledge, skills, and attitudes (Riandani 2017). Therefore, no matter how good a system is owned by a government agency, it will be in vain if it is not supported by the potential of Human Resources who have qualities such as Education, training and experience. Competence is a basic characteristic of a person that allows him/her to show the best performance in his/her work and the capacity that a person has that allows the person to be able to do what is required of workers in the organization so that an organization achieves the expected results. According to Wibowo (2013), the definition of human resource competence is the level of skills, knowledge, and behavior possessed by an individual to carry out his/her duties in the organization. Meanwhile, Sudiarti (2020) states that Human Resource (HR) competence is a person's ability related to knowledge, skills, and personality characteristics that directly affect performance in achieving the desired goals. Based on the above understanding, it can be concluded that human resource competence is the level of ability and knowledge that a person must have to carry out an activity to meet their needs. The higher the ability and knowledge, the higher the quality of human resource competence. The quality of a company's financial statements depends on the information presented by the company, how to prepare financial statements based on the conceptual framework and basic principles according to the objectives of financial statement accounting. Financial statements are prepared with the aim of providing financial information about a company to interested parties so that it can be considered in making economic decisions (Gasperz, 2019). The quality of financial statements lies in the information contained in the audit records.

Quality of Financial Reports

Financial reports are considered quality if the information in the financial reports can be understood, does not contain descriptive errors, presents facts accurately and can help users in making decisions, and can be relied on. to compare financial reports. with the previous period. According to Rahayu (2020) The quality of local government financial reporting reflects the orderly management of local government finances, including orderly administration and adherence to principles. Indicators of the quality of good local government financial reports are those that meet characteristics such as relevance, reliability, comparability, and ease of understanding. Thus, quality financial reports indicate that the regional head is responsible below with the authority given to him to carry out the responsibility for organizational management. The overall objective of financial reports is to provide information about the financial position, budget implementation, cash flow, and financial performance of the reporting entity that is useful for users in making and evaluating resource allocation decisions (Ernawati and Budiyono, 2019). Financial statements prepared for this purpose meet the general needs of most users. However, financial statements do not provide all the information that users may need to make economic decisions because they often portray the financial effects of past events and are not required to provide non-financial information. Financial statements also show what management or management's responsibilities have done with the resources provided to it. Users want to see what has been done so that they can make economic decisions. These decisions include decisions to hold or sell stock in the company or decisions to rehire or replace management.

METHODS

The type of research used in this study is quantitative research with an associative research approach, namely research conducted by analyzing the influence between two or more variables. The quantitative research method is research with a positive basis that aims to research a particular population or sample. Data analysis in quantitative is statistical in nature with the aim of describing and testing the hypotheses that have been used (Sugiyono, 2022). The data collection method used in this study is to conduct a field survey with a data questionnaire media in collecting primary data sources, namely data sources that directly provide data to data collectors to obtain relevant, reliable, objective data, and can be used as a basis for the analysis process. Data on data collectors to obtain relevant, reliable, objective data, and can be used as a basis for the analysis process.In determining the sample using the Purpose Sampling method, namely a method where the sample collection is based on certain considerations and criteria using a questionnaire. The criteria used in this study are as follows: All employees of Budget, Accounting and Treasury. Employees who carry out accounting/financial administration functions at the Medan City Regional Financial and Asset Management Agency. Head and Staff of Accounting, Budget, and Treasury Sub-Department. The sampling criteria are employees in each section of the Medan City Regional Financial and Asset Management Agency. A total of 35 respondents, namely from the Budget Division, Accounting Division, Treasury Division. Data analysis uses multiple linear regression analysis and the F test and t test as hypothesis testing.

RESULTS AND DISCUSSION

Multiple Linear Regression Analysis

To carry out this multiple linear regression analysis, the researcher used the help of the SPSS 22 program. The results of the multiple regression analysis can be seen in the following table:

Table 1. Multiple Regression Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	9,234	3,501		3,393	,002
	Sistem Pengendalian Internal	,517	,427	,312	4,211	,000
	Kompetensi Sumber Daya Manusia	591	,444	300	1,520	,018

a. Dependent Variable: Y

Volume 2, Issue 1, 2024
"Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era"

Based on the table above, the estimation model can be analyzed as follows:

$$\mathbf{Y = \alpha + \beta 1\ X1 + \beta 2\ X2 + e\ \ Y = 32.234 + 0.517X1 - 0.001X2}$$

In the regression model that the author has obtained with the estimates above, it shows how the intercept estimates where β0 = 9.234, estimate β1 = 0.517, estimate β2 = 5.

Hypothesis Testing

t-test

To carry out this multiple linear regression analysis, the researcher used the help of the SPSS 22 program. The results of the t-test can be seen in the following table:

Table 2. t-test

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	9,234	3,501		3,393	,002
	Sistem Pengendalian Internal	,517	,427	,312	4,211	,000
	Kompetensi Sumber Daya Manusia	591	,444	300	1,520	,018

b. Dependent Variable: Y

Based on table 2, to determine the influence of the independent variable on the dependent variable is:

1. Internal Control System (X1) on the Quality of Financial Reports (Y) It can be seen that t count (4.211) > t table (2.052) and the significant value < 0.05, namely 000, so H1 states that the internal control system on the quality of financial reports is accepted.
2. Human Resource Competence (X2) on the Quality of Financial Reports (Y) It can be seen that t count (1.520) < t table (2.052) and the significant value < 0.05, namely 0.018, so H2 states that human resource competence on the quality of financial reports is rejected.

F Test

To carry out this multiple linear regression analysis, the researcher used the help of the SPSS 22 program. The results of the F test can be seen in the following table:

Table 3. F Test

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	47,574	2	23,787	1,447	000[b]
	Residual	443,793	27	16,437		
	Total	491,367	29			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Based on the table, it can be concluded that the multiple linear regression test shows a calculated F result of 1.447 with a significance level of 0.000 which is smaller than 0.5 where the calculated F of 1.447 is greater than the F table value of 3.34, this means that there is a significant simultaneous influence.

DISCUSSION

Based on the results of the analysis described above, it was found that the Internal Control System variable (X1) has a significant effect on the Quality of Financial Reports (Y). This is indicated by the results that t count (4.211) > t table (2.052) and the significant value <0.05, namely 000, so that H1 states that the internal control system on the quality of financial reports is accepted. While the results of the Human Resource Competence variable (X2) have no significant effect on the Quality of Financial Reports (Y). This is indicated by the results that t count (1.520) < t table (2.052) and the significant value <0.05, namely 0.018, so that H2 states that human resource competence on the quality of financial reports is rejected. According to I Gusti Agung Rai (2008:283) "Internal control system is a policy and procedure designed to provide reasonable assurance to management that the organization achieves its goals and objectives." According to Government Regulation No. 60 of 2008 "Internal Control System is an integral process of actions and activities carried out continuously by management and all employees to provide reasonable assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets and compliance with laws and regulations." Quality is an assessment of the output of a responsibility center for something, whether seen from a tangible aspect such as goods or an intangible aspect, such as an activity. According to Government Accounting Standards, the important qualities of information contained in financial statements include understandability, relevance, reliability, and comparability. The important quality of information contained in financial statements is its ease of being immediately understood by users. For this purpose, users are assumed to have adequate knowledge of economic and business activities, accounting, and a willingness to study the information with reasonable diligence. However, complex information that should be included in the financial statements cannot be excluded solely on the basis that the information is difficult for certain users to understand. Before determining the competencies that the company expects from its employees, the first thing to do is to determine the company's source competencies first. These competencies should not be general, but rather in the form of core competencies. Every company that knows exactly its core competencies can use them to gain strategic advantages. Moreover, if the company truly understands the diversity of organizational competencies needed to carry out its mission. The combination of core competencies and the organization will create a culture of what and how the organization expects to operate. Therefore, the effort to understand and apply organizational competencies is very different from the traditional application of physical resources. Organizational competencies must not only be stored and maintained, but also disseminated and embedded in the organization. Organizational competencies represent a list of competencies that describe how the organization expects employees to complete their work. The combination of mission, vision, values, culture and core competencies defines the way the organization works. Each employee must demonstrate these in various aspects of their job. Typically, each company compiles many competencies in an effort to describe in general terms how the company expects its employees to act. Common competencies mentioned are as follows: decision making, risk taking, relationship building, problem solving, analysis, attention to detail, innovation, flexibility, customer service, strategic perspective, teamwork, and leadership. The organization's competency is then followed up by determining competency at the individual level. Here, competency is important to explain the adequacy/job position. The focus is on technical and performance competencies, two things that are vital to success. Most job analyses focus on the company's technical competency requirements. As a result, companies that prioritize promotion based on technical competencies often ignore people with weak performance competencies. A distinction must be made between technical competencies and operational objectives. Operational objectives are specific to a project or output and the technical skills needed to obtain that output. Examples of technical competencies include completing financial reports, designing a particular product, interviewing job applicants, operating a computer, and so on. Individual performance competencies are organizational competencies that are applied to each individual. Employees will struggle to translate them into specific job applications. This struggle for each employee is necessary because these skills are applied differently and often inconsistently. The essence of performance competency is how the work is done. For example, accountants need performance competencies related to aspects of detail and analytical problem solving.

CONCLUSION

This study aims to determine the influence of three independent variables, namely the implementation of internal control systems, and human resource competencies on the dependent variable, namely the quality of financial reports. Based on the data collected and the tests that have been carried out, the following conclusions can be drawn: The internal control system has a positive and significant effect on the quality of financial reports. The results of this study support the results of previous studies, namely Herawati (2014) on the internal control system having a positive and significant effect on the quality of financial reports. Human resource competency has a negative and insignificant effect on the quality of financial reports. The results of this study support the results of previous studies, namely Karmila (2014) which stated that human resource capacity does not affect the quality of financial reporting.

REFERENCES

Armel, R., Nasir, A., & Safitri, D. (2017). Pengaruh Kompetensi Sumber Daya

Asril, M. Y. (2017). Pengaruh Kompetensi Sumber Daya Manusia, Penerapan Sistem Informasi Akuntansi Keuangan Daerah, dan Sistem Pengendalian Intern Pemerintah Terhadap Kualitas Laporan Keuangan Pemerintah Kota Medan. http://ejournal.uncen.ac.id/index.php/KEUDA/article/view/714

Badan Pemeriksa Keuangan Republik Indosensia, 2020, LKPD Kota Medan, https://sumut.bpk.go.id/, Diakses 17 November 2022

Batubara, S. B. S. (2022). Efektivitas Kinerja Aparatur Pemerintahan Dalam Penyelenggaraan Pelayanan Publik. Jurnal Badan Pengembangan Dan Penelitian, 10(1), 43-47.

Ernawati, F. Y., & Budiyono, R. (2019). Pengaruh Kompetensi Sumber Daya

Manusia, Pemanfaatan Tehnologi Informasi Dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Rumah Sakit Umum Di Kabupaten Blora. MALA'BI:

Jurnal Manajemen Ekonomi STIE Yapman Majene, 1(2), 80–85. https://doi.org/10.47824/jme.v1i2.10

Gasperz, J. (2019). Pengaruh Kompetensi Sumber Daya Manusia, Sistem Pengendalian Intern, dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan (Studi pada Badan Pusat Statistik Wilayah Maluku). Jurnal Bisnis, Manajemen Dan Perbankan, 5(2), 40–46

Ghozali, Imam. 2018. Aplikasi Analisis Multivariate dengan Program IBM SPSS 25. Badan Penerbit Universitas Diponegoro: Semarang

Hary. Pengendalian akuntansi dan manajemen. (Jakarta: Kencana Prenadamedia Group, 2014), hal. 11-14.

Hardyansyah. (2016) Pengaruh Kompetensi Sumber Daya Manusia dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi Empiris Pada SKPD Kabupaten Polewali Mandar. Skripsi. Universitas Islam Negeri Alauddin Makassar.

Irafah, S., Sari, E. N., Akuntansi, P. M., Ekonomi, F., & Muhammadiyah, U. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Peran Internal Audit, dan Kesuksesan Penerapan Sistem Informasi Keuangan Daerah terhadap Kualitas Laporan Keuangan. Jurnal Riset Akuntansi Dan Keuangan, 8(2), 337–348. https://doi.org/10.17509/jrak.v8i2.21775

Indriasari, E. (2008). Analisis tingkat kebisingan kereta api segmen Jatinegara-Bekasi (Doctoral dissertation, Universitas Gadjah Mada).

Mirnayanti, M. (2013). Pengaruh Kapasitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Dan Pengendalian Intern Terhadap Nilai Informasi Pelaporan Keuangan Pemerintah Daerah (Studi Pada Pemerintah Daerah Kabupaten Majene Sulawesi Barat) (Doctoral dissertation, Universitas Hasanuddin)

Mulyadi.2016. Sistem Informasi Akuntansi. Jakarta: Salemba empat. Wibowo. (2013). Manajemen kinerja. Edisi ketiga. PT RajaGrafindo Persada. Jakarta.

Mursyidah, A. N. Pengaruh Kompetensi Sumber Daya Manusia Dan Pengendalian Intern Terhadap Kualitas Laporan Keuangan Pada SKPD Kota Makassar.

Nasution, D. A. D., Ramadhan, P. R., Batubara, S. S., Syah, D. H., & Alpi, M. F. (2020). Identifikasi Strategi Keberhasilan Layanan E-Government Di Kota Medan. Paedagoria: Jurnal Kajian, Penelitian dan Pengembangan Kependidikan, 11(2), 106-112.

PeraturaMenteri Dalam Negeri Nomor 4 Tahun 2008 tentang Pedoman Pelaksanaan Reviu Atas Laporan Keuangan Pemerintah Daerah Wati, Kadek Desiana, et al. (2014) Pengaruh kompetensi SDM, penerapan SAP,dan sistem akuntansi keuangan daerah terhadap kualitas laporan keuangan daerah. JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi S1)

Peraturan Pemerintah Nomor 24 Tahun 2005 Tentang Standar Akuntansi Pemerintahan (SAP)

Peraturan Pemerintah (PP) Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah

Putri, U. A., Hafidhah, H., & Firmansyah, I. D. (2021). Pengaruh Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Pengawasan Keuangan Daerah, Dan

Pengendalian Intern Terhadap Kualitas Laporan Keuangan Pada Opd Kabupaten Sumenep. Journal of Accounting and Financial Issue (JAFIS), 1, 11–19. https://doi.org/10.24929/jafis.v1i1.1202

Rahayu, A. N. dan S. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Sistem Pengedalian Internal, Dan Standar Akuntansi Pemerintahan Berbasis Akrual Terhadap Kualitas Laporan Keuangan Pemerintahan

Ramadhan, P. R., Panggabean, F. Y., & Lubis, N. P. (2023). Dehumanization of Village Financial Management: Erich Fromm's Perspective Accounting Reconstruction. International Journal Of Humanities Education and Social Sciences, 2(5).

Riandani, R. (2017). Pengaruh Kompetensi SDM, Pemanfaatan Teknologi Informasi, dan Pengendalian Intern terhadap Kualitas Laporan Keuangan (Studi Empiris Pada SKPD Kab. Limapuluh Kota).4 28.http://ejournal.unp.ac.id/students/index.php/akt/article/view/2395

Rusiadi, R. H., & Subiantoro, N. (2014). Metode Penelitian Manajemen, Akuntansi dan Ekonomi Pembangunan (Konsep, Kasus dan Aplikasi SPSS, Eviews, Amos, Lisres).

Safridha, M. aulia. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Penerapan Standar Akuntansi Pemerintah dan Sistem Pengendalian Internal Terhadap Kualitas Lporan Keuangan Pemerintah Daerah (Studi Kasus BPKAD Provinsi Sumatera Utara). 5(1).

Siregar Oktarini, K. (2017). Measurement of Regional Financial Performance and Economic Growth: A Lesson from North Sumatera Province, Indonesia. International Journal of Accounting and Financial Reporting, 7(1).

Sudiarti, N. W., & Juliarsa, G. (2020). Pengaruh Kompetensi Sumber Daya Manusia dan Locus of Control Terhadap Kualitas Laporan Keuangan LPD. E-Jurnal Akuntansi Universitas Udayana

Sugiyono (2011). Metode Penelitian Kuantitatif, Kualitatif dan R&D. Bandung Alfabet.

Sugiyono. (2014). Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D. Bandung: Alfabeta.

Sugiyono. (2019). Metodelogi Penelitian Kuantitatif dan Kualitatif Dan R&D. Bandung: ALFABETA.

Sugiyono, (2021). Metode Penelitian Kuantitatif Kualitatif dan R&D. Bandung: Alfabeta

Sugiyono (2022). Metode Penelitian Kuantitatif, Kualitatif dan R&D. BandungAlfabet.

Sulfiana. (2018) Pengaruh Sistem Pengendalian Internal dan Kompetensi Sumber Daya Manusia terhadap Kualitas Laporan Keuangan Pada PT.Bumi Sarana Beton. Skripsi. Universitas Muhammadiyah Makasar

Sulistyowati, Y. (2021). Kesetaraan gender dalam lingkup pendidikan dan tata sosial. Ijougs: Indonesian Journal of Gender Studies, 1(2), 1-14.

Teguh, A. M., & Pandang, Y. P. U. (2017). Pengaruh Penerapan Sistem Informasi Akuntansi Terhadap Sistem Pengendalian Internal Pada Perusahaan Pengguna Zahir Accounting Di Kota Makassar. Skripsi STIE Program Studi Akuntansi.

Ternalemta, Kalangi, L., & Tinangon, J. J. (2021). Pengaruh Kompetensi Sumber Daya Manusia, Penerapan Akuntansi Berbasis Akrual, Sistem Pengendalian Internal Pemerintah Dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan. Jurnal Riset Akuntansi Dan Auditing, 2(1), 38–50.

Verawaty, V. (2017). Determinan Transparansi Informasi Keuangan Daerah Melalui E-Government Pemerintah Daerah di Sumatera Selatan. Akuisisi: Jurnal Akuntansi, 13(2).

Wahyudiono, Bambang. Mudah membaca laporan keuangan. (Jakarta: Perum Bukit Permai, 2014), hal.9.

Wibowo. (2007). Manajemen Kinerja. Edisi ketiga. Jakarta: PT. Raja Grafindo Prasada

Yasmen, D., Dan Hermawati, S. (2015). Pengaruh Corporate Governance Terhadap Kualitas Pelaporan Keuangan Pada Perusahaan Manufaktur. Jurnal Ekonomi Bisnis, vol. 20 No. 1 April 2015. Depok: Universitas Gunadarma