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## Analysis of Factors That Influence the Quality of Financial Reports at the TPI Belawan Class II Immigration Office

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**Abstract:** The purpose of this research is to conduct an analysis of the Internal Control System, Implementation of Government Accounting Standards, Utilization of Information Technology, Quality of Human Resources on the quality of financial reports at the TPI Belawan Class II Immigration Office. This research is included in Quantitative research, with data collection carried out by distributing questionnaires to all employees at the TPI Belawan Class II Immigration Office using the purposive sampling method. The data that has been collected is then processed using IBM SPSS 21 computer software. Hypothesis testing uses statistical methods, namely multiple linear regression analysis. Based on the results of hypothesis testing, it shows that the Internal Control System, Implementation of Government Accounting Standards, Utilization of Information Technology, Quality of Human Resources has a positive and significant effect on the quality of financial reports at the TPI Belawan Class II Immigration Office. Therefore, agency leaders must consider the Internal Control System, Implementation of Government Accounting Standards, Utilization of Information Technology, Quality of Human Resources in determining decision making and policies related to the quality of the financial reports of the TPI Belawan Class II Immigration Office.

**Keyword:** Quality of Financial Reports, Internal Control System, Implementation of Government Accounting Standards, Utilization of Information Technology, Quality of Human Resources.

### INTRODUCTION

In a relatively short time, public sector accounting has experienced very rapid development. Compared to previous times, currently government sector institutions, state/regional owned companies, and various other public sector organizations are receiving greater attention to accounting practices. There is greater demand from society for transparency and public accountability by public sector institutions (Mardiasmo, 2018:1).

Government Accounting Standards (SAP) are accounting principles applied in the preparation and presentation of central government and regional government financial reports. The use of SAP in preparing financial reports is mandatory for government entities

so that there is a uniform presentation of financial reports across governments in Indonesia and can create quality financial reports. However, there are still problems related to budget realization, for example the Government Agency Performance Report (LKIP) prepared by the Class III Non TPI Pamekasan Immigration Office in 2020 (Putra et al., 2019). In the LKIP it is explained that in general the programs and activities have been implemented well in accordance with applicable laws and regulations. However, as of Semester I of 2020, budget absorption at the Office reached 51.61%, while there were several programs whose budget absorption was still insufficient due to several reasons (Public Relations of the Class III Non TPI Pamekasan Immigration Office, 2020). This problem has given rise to allegations that there is still a discrepancy in the preparation of the budget realization report for the Class III Non TPI Pamekasan Immigration Office with the application of the accounting standards used, namely PSAP Number 02 concerning Budget Realization Reports. For this reason, an evaluation of the preparation of budget realization and the budgeting process needs to be carried out (Genta & Nababan, 2019). Efforts made to realize transparency and accountability in financial management are by submitting accountability reports that meet the principles of being on time and in their preparation they must be based on standards that have been regulated in laws and government regulations by the central government. The standards used in preparing and presenting financial management accountability reports for public sector institutions are Government Accounting Standards which are regulated in Government Regulation Number 71 of 2010 (Putra et al., 2019).

The very rapid development of information and communication technology has currently influenced data processing systems and information systems in entities that report financial data. Mardiasmo (2006) explains that the accounting process or financial system is currently developing with the development of the modern financial system. One important factor that influences the quality of financial reporting is the Internal Control System (SPI). Internal control is one of the main factors that can improve the quality of financial report information. Internal control is part of internal control activities, and its function is to carry out independent assessments of the implementation of the responsibilities and functions of government agencies (Djalil, 2014). According to Government Regulation (PP) Number 60 of 2008, the Internal Control System (SPI) is the entire process of continuous actions and activities carried out by the leadership and all employees to provide sufficient confidence to achieve organizational goals through effective and efficient activities as well as financial reliability, state-owned assets and comply with laws and regulations. If the Internal Control System has been implemented well, the resulting financial reports will have good information value, and vice versa.

Another factor that influences the quality of financial report information is understanding of regulations. The regulations referred to here are the rules that must be implemented and procedures related to a series of strategies to achieve organizational goals, in this case the government prepares Government Accounting Standards (SAP) which are contained in Government Regulation Number 24 concerning Government Accounting Standards of 2005 which were later amended by Regulations Government Number 71 SAP 2010 concerning Accrual System-Based Government Accounting. The accrual basis is the basis of accounting, and transactions and other events are recognized when they occur. Apart from that, accrual-based financial reports also provide information about government operations, evaluation of efficiency and effectiveness, and compliance with regulations. Changes in regulations in government accounting from a cash system to an accrual system are very complicated so a complete understanding of accounting concepts is required. Accrual-based financial reports can also provide information about government operations, evaluation of efficiency and effectiveness, and compliance with regulations. It is also believed that accrual accounting can provide better measurement and timely confirmation and disclosure of future obligations, thereby reducing opportunities for fraud related to

performance measurement and supporting the public sector in achieving transparency and accountability.

Another thing that can influence the quality of financial report information is the use of information technology. Utilization of information technology is the main choice in creating information systems for organizations so that they are resilient and able to produce superior reports that can be competitive in increasingly fierce competition. With current technological advances, government agencies must start to abandon manual systems and switch to computer systems. However, the obstacles in implementing information technology, especially currently, are related to the hardware and software used, data updates, the quality of existing human resources and limited funds. This obstacle may be a factor that hinders the use of information technology which cannot be utilized optimally.

Another factor that can also influence the quality of financial report information is the quality of human resources. The quality of human resources also plays an important role in every organization, including government organizations. To be able to organize an accountable accounting system and carry out quality financial reporting, reliable and competent human resources are needed to be able to produce quality financial reports that are able to understand accounting logic well. Failure of human resources to understand and use accounting logic will result in errors in the preparation of financial reports and discrepancies between reports and standards set by the government.

## **METHOD**

The type of research used in this research is correlational research. According to Sugiyono (2017), correlational research is a type of research with problem characteristics in the form of a correlational relationship between 2 (two) or more variables. This research also aims to determine whether or not there is a correlation between variables or make predictions based on the correlation between variables. The type of data used in this research is subject data (people), namely data in the form of opinions, attitudes, experiences or characteristics of a person or group of people who are research subjects (respondents). The data source used in this research is primary data, namely data sources obtained directly from the original source and not through media intermediaries. This primary data is collected by researchers to answer research questions. Primary data can be in the form of opinions of subjects (people) individually or in groups, results of observations of objects (physical), events or activities and test results. This primary data comes from data collection from respondents' answers to questionnaires distributed to all structural officials and employees who carry out the main duties and functions of accounting or in the administration section of the finance sub-section at the TPI Belawan Special Class II Immigration Office who meet the criteria research sample. This questionnaire was distributed directly to all Civil Servants (PNS) at the TPI Belawan Special Class II Immigration Office who were the population and met the criteria of the research sample. The results of this data collection were used to obtain information regarding the variables in the research, namely the implementation of the internal control system, government accounting standards, the use of information technology, and the quality of human resources, as well as the quality of financial reports at the TPI Belawan Class II Immigration Office. The data analysis method used in this research is descriptive statistical analysis method and t test with the help of IBM SPSS Statistics 21 to process the data. In this research, descriptive statistical analysis was carried out and used in the data analysis technique. Statistics used in analyzing data by providing a view/description of a fact and determined from the average value, standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewness are called descriptive statistics. According to Ghazali (2018) descriptive statistics is an analysis technique that describes or describes research data through minimum, maximum, average (mean), standard deviation, sum, range, kurtosis and distributional skewness. This method aims to provide an overview of phenomena related to

research variables through the data that has been collected. The descriptive analysis technique used in this research is the minimum, maximum, mean and standard deviation values of each variable. Next, the t test aims to test whether each independent variable has an influence on the dependent variable, and to find out whether the independent variable has a significant relationship or not with the dependent variable partially for each variable. The decision-making criteria for testing the hypothesis of two paired samples in measuring whether there is a difference in the averages of the two groups being tested, namely by comparing t count with t table and determining it as below: If  $t \text{ count} > t \text{ table}$ , then  $H_0$  is rejected or  $H_1$  is accepted. when  $\alpha = 5\%$ . If  $t \text{ count} < t \text{ table}$  then  $H_0$  is accepted or  $H_1$  is rejected when  $\alpha = 5\%$ .

## RESULTS AND DISCUSSION

### General Description of Research Respondents

A general description of respondents in a study is to discuss various matters related to data processing in an effort to test research hypotheses, such as the results of distributing questionnaires, results of descriptive statistics and results of hypothesis testing and discussion of the research.

The distribution of questionnaires in this research was carried out from early November to mid-November 2023, for approximately 2 (two) weeks. This research uses primary data obtained from distributing questionnaires distributed to all respondents in the TPI Belawan Class II Immigration Office work unit, namely 245 (two hundred and forty five) Civil Servants (PNS) as respondents, consisting of : 1 Head of Office, 1 Head of Administration, 2 Heads of Subdivisions, 4 Heads of Divisions, 10 Heads of Sections, and 227 staff. The following are details of sending and returning the questionnaires distributed:

**Tabel 1. Details of Returning Questionnaires/Questionnaires**

No	Keterangan	Jumlah
1.	Kuesioner yang dibagikan	245
2.	Kuesioner yang kembali	197
3.	Kuesioner tidak kembali	48
4.	Kuesioner yang dapat diolah sesuai dengan kriteria penelitian	77

(Sumber: Hasil olah data primer, 2023)

Based on research data that has been collected through distributing questionnaires to 245 respondents (100%) at the TPI Belawan Class II Immigration Office, the number of questionnaires that were returned was 197 questionnaires, the number of questionnaires that were not returned was 48 questionnaires, and the number of questionnaires that could be processed according to the research criteria there were 77 questionnaires. Based on the results of distributing the questionnaire, data can be obtained about respondents based on 77 questionnaires which can be processed according to research criteria, namely they can be divided into several groups, namely based on the characteristics of gender, age, education and years of work, which are presented as follows:

#### 1. Characteristics of Respondents Based on Respondent's Gender

The characteristics of respondents based on gender, divided into 2 (two categories), namely men and women, can be seen in the table below which shows that the majority of respondents in this study out of a total of 77 respondents (100%) of the male gender, namely 53 respondents (68.83%), and of the female gender, there were 24 respondents (31.17%).

#### 2. Respondent Characteristics Based on Respondent Age

Based on the table presented below, it can be seen from the results of data collection carried out from 77 respondents to produce data, that there were 5 respondents aged between 20-30 years (6.50%), respondents aged between 31-40 years there were as

many as 42 people (54.54%), there were 12 respondents aged between 41-50 years (15.58%), and there were 18 respondents aged over 50 years (23.38%).

3. Characteristics of Respondents Based on Respondent's Education

Based on the table presented below, it can be seen that the results of data collection carried out from 77 respondents produced data that 21 respondents came from high school education level (27.27%), respondents came from Diploma (D3) education level as many as 6 people (7.79%), 40 respondents from Bachelor's level education (51.95%), then 10 respondents from Master's (S2) level of education (12.99%).

Based on the results of this data processing, it can be seen that the majority of respondents in this study came from undergraduate (S1) education levels, namely 40 people (51.95%), which means that the mindset and abilities of each individual can be considered are adequate and competent enough to be able to carry out their duties and functions with the skills and abilities they possess in accordance with their educational level.

4. Characteristics of Respondents Based on Respondents' Work Period

Characteristics of respondents based on length of service, can be seen in the table below which shows that respondents in this study out of a total of 77 respondents (100%) have worked for less than 1 year, as many as 1 respondent (1.30%), 2 respondents (2.60%) had worked between 1-5 years, 6 respondents (7.79%) had worked between 5-10 years, and 68 respondents (88.31%) had worked more than 10 years.

**Descriptive Statistical Analysis**

According to Sugiyono (2011:32), descriptive statistical analysis is used to analyze data by describing or illustrating the data that has been collected as it is, without intending to make general conclusions or generalizations. This descriptive statistical analysis aims to review the respondents' answers to each question item in the questionnaire which is the instrument in this research.

In this case, a frequency and percentage distribution table is presented based on the variable description of the internal control system, government accounting standards, use of information technology, quality of human resources and quality of financial reports..

**Tabel 2. Frequency Distribution and Percentage (%) based on Variable Description of Internal Control System, Government Accounting Standards, Utilization of Information Technology, Quality of Human Resources and Quality of Financial Reports**

P	STS		TS		KS		S		SS		Total	
	F	%	F	%	F	%	F	%	F	%	F	%
X1.1	0	0	10	12.99	3	3.9	7	9.09	57	74.03	77	100
X1.2	0	0	2	2.6	13	16.88	11	14.29	51	66.23	77	100
X1.3	0	0	3	3.9	10	12.99	8	10.39	56	72.73	77	100
X1.4	0	0	7	9.09	9	11.69	22	28.57	39	50.65	77	100
X1.5	0	0	4	5.19	9	11.69	8	10.39	56	72.73	77	100
X1.6	0	0	2	2.6	15	19.48	4	5.19	56	72.73	77	100
X1.7	0	0	9	11.69	8	10.39	10	12.99	50	64.94	77	100
X1.8	0	0	7	9.09	8	10.39	18	23.38	44	57.14	77	100
X1.9	0	0	2	2.6	14	18.18	8	10.39	53	68.83	77	100
X1.10	0	0	8	10.39	5	6.49	11	14.29	53	68.83	77	100
X2.1	0	0	15	19.48	6	7.79	1	1.3	55	71.43	77	100
X2.2	0	0	5	6.49	16	20.78	19	24.68	37	48.05	77	100
X2.3	0	0	5	6.49	19	24.68	6	7.79	47	61.04	77	100
X2.4	0	0	10	12.99	15	19.48	15	19.48	37	48.05	77	100
X2.5	0	0	5	6.49	13	16.88	12	15.58	47	61.04	77	100
X2.6	0	0	4	5.19	18	23.38	16	20.78	39	50.65	77	100
X2.7	0	0	11	14.29	9	11.69	10	12.99	47	61.04	77	100
X2.8	0	0	9	11.69	13	16.88	6	7.79	49	63.64	77	100

X2.9	0	0	12	15.58	9	11.69	6	7.79	50	64.94	77	100
X3.1	0	0	9	11.69	12	15.58	5	6.49	51	66.23	77	100
X3.2	0	0	3	3.9	13	16.88	15	19.48	46	59.74	77	100
X3.3	0	0	4	5.19	10	12.99	11	14.29	52	67.53	77	100
X3.4	0	0	7	9.09	9	11.69	8	10.39	53	68.83	77	100
X3.5	0	0	9	11.69	9	11.69	6	7.79	53	68.83	77	100
X3.6	0	0	9	11.69	8	10.39	9	11.69	51	66.23	77	100
X4.1	0	0	12	15.58	8	10.39	13	16.88	44	57.14	77	100
X4.2	0	0	4	5.19	16	20.78	8	10.39	49	63.64	77	100
X4.3	0	0	5	6.49	9	11.69	14	18.18	49	63.64	77	100
X4.4	0	0	10	12.99	8	10.39	11	14.29	48	62.34	77	100
X4.5	0	0	5	6.49	14	18.18	10	12.99	48	62.34	77	100
X4.6	0	0	4	5.19	11	14.29	12	15.58	50	64.94	77	100
X4.7	0	0	9	11.69	10	12.99	16	20.78	42	54.55	77	100
X4.8	0	0	10	12.99	10	12.99	8	10.39	49	63.64	77	100
X4.9	0	0	12	15.58	9	11.69	10	12.99	46	59.74	77	100
Y.1	0	0	8	10.39	23	29.87	20	25.97	26	33.77	77	100
Y.2	0	0	10	12.99	16	20.78	21	27.27	30	38.96	77	100
Y.3	0	0	5	6.49	15	19.48	25	32.47	32	41.56	77	100
Y.4	0	0	4	5.19	20	25.97	22	28.57	31	40.26	77	100
Y.5	0	0	7	9.09	19	24.68	21	27.27	30	38.96	77	100
Y.6	0	0	6	7.79	16	20.78	21	27.27	34	44.16	77	100
Y.7	0	0	4	5.19	22	28.57	20	25.97	31	40.26	77	100
Y.8	0	0	7	9.09	27	35.06	20	25.97	23	29.87	77	100
Y.9	0	0	8	10.39	19	24.68	21	27.27	29	37.66	77	100

(Sumber: Hasil olah data primer, 2023)

### Test Research Data

#### Validity Test Results

Validity testing is carried out to test the legitimacy or validity of each question item on the questionnaire that has been designed. The significance test was carried out by comparing the calculated R value to the R table value for degree of freedom (df) = n-2 where n is the number of samples. (Ghozali, 2011) This test is carried out based on item analysis, namely by correlating the score of each item with the variable score (the sum of all question item scores). The correlation technique uses Pearson Correlation, which is calculated using program assistance, namely using IBM SPSS (Statistical Product and Service Solutions) software.

All question items are declared valid if they have an Rcount value (from each question item) > Rtable, then Rtable is calculated by determining the degree of freedom value first. The degrees of freedom are calculated using the formula  $df = n - 2 = 77 - 2 = 75$ . So the Rtable value with degrees of freedom  $df = 75$  is 0.224 (Table R is presented in the attached file). The results of the validity test for each question item from the questionnaire can be seen in the following table:

**Tabel 3. Hasil Uji Validitas**

No.	Variabel	Butir Pertanyaan	Rhitung	Rtabel	Keterangan
1.	Sistem Pengendalian Internal (X1)	Butir 1	0.955	0.224	Valid (RHitung > RTabel)
		Butir 2	0.851	0.224	Valid (RHitung > RTabel)
		Butir 3	0.9	0.224	Valid (RHitung > RTabel)
		Butir 4	0.806	0.224	Valid (RHitung > RTabel)
		Butir 5	0.883	0.224	Valid (RHitung > RTabel)
		Butir 6	0.833	0.224	Valid (RHitung > RTabel)
		Butir 7	0.847	0.224	Valid (RHitung > RTabel)
		Butir 8	0.815	0.224	Valid (RHitung > RTabel)
		Butir 9	0.857	0.224	Valid (RHitung > RTabel)
		Butir 10	0.924	0.224	Valid (RHitung > RTabel)

2.	Penerapan Standar Akuntansi Pemerintahan (X2)	Butir 1	0.972	0.224	Valid (RHitung > RTabel)
		Butir 2	0.821	0.224	Valid (RHitung > RTabel)
		Butir 3	0.841	0.224	Valid (RHitung > RTabel)
		Butir 4	0.84	0.224	Valid (RHitung > RTabel)
		Butir 5	0.902	0.224	Valid (RHitung > RTabel)
		Butir 6	0.812	0.224	Valid (RHitung > RTabel)
		Butir 7	0.899	0.224	Valid (RHitung > RTabel)
		Butir 8	0.904	0.224	Valid (RHitung > RTabel)
		Butir 9	0.941	0.224	Valid (RHitung > RTabel)
3.	Pemanfaatan Teknologi Informasi (X3)	Butir 1	0.894	0.224	Valid (RHitung > RTabel)
		Butir 2	0.842	0.224	Valid (RHitung > RTabel)
		Butir 3	0.904	0.224	Valid (RHitung > RTabel)
		Butir 4	0.898	0.224	Valid (RHitung > RTabel)
		Butir 5	0.924	0.224	Valid (RHitung > RTabel)
		Butir 6	0.931	0.224	Valid (RHitung > RTabel)
4.	Kualitas Sumber Daya Manusia (X4)	Butir 1	0.922	0.224	Valid (RHitung > RTabel)
		Butir 2	0.877	0.224	Valid (RHitung > RTabel)
		Butir 3	0.922	0.224	Valid (RHitung > RTabel)
		Butir 4	0.914	0.224	Valid (RHitung > RTabel)
		Butir 5	0.915	0.224	Valid (RHitung > RTabel)
		Butir 6	0.923	0.224	Valid (RHitung > RTabel)
		Butir 7	0.858	0.224	Valid (RHitung > RTabel)
		Butir 8	0.915	0.224	Valid (RHitung > RTabel)
		Butir 9	0.867	0.224	Valid (RHitung > RTabel)
5.	Kualitas Laporan Keuangan (Y)	Butir 1	0.875	0.224	Valid (RHitung > RTabel)
		Butir 2	0.896	0.224	Valid (RHitung > RTabel)
		Butir 3	0.884	0.224	Valid (RHitung > RTabel)
		Butir 4	0.867	0.224	Valid (RHitung > RTabel)
		Butir 5	0.862	0.224	Valid (RHitung > RTabel)
		Butir 6	0.891	0.224	Valid (RHitung > RTabel)
		Butir 7	0.853	0.224	Valid (RHitung > RTabel)
		Butir 8	0.852	0.224	Valid (RHitung > RTabel)
		Butir 9	0.906	0.224	Valid (RHitung > RTabel)

(Sumber: Hasil olah data primer, 2023)

Based on table 3 of the validity test results above, the calculated R value (from all question items) has a value greater than 0.224 (R table), so it can be concluded that all questions are valid. So that all items from the question instruments relating to internal control system variables, implementation of government accounting standards, use of information technology, quality of human resources, and quality of financial reports, are all declared valid so that the questions contained in the research questionnaire can be used in this research.

### Reliability Test Results

Reliability testing is carried out only on questions that have been declared valid. This test can be used to measure the level of consistency or stability of respondents' answers over time. If the test results show that the more the reliability coefficient agrees, the more reliable the answers obtained from respondents will be.

The reliability test in this research was carried out by testing the calculation of the value of the Cronbach's Alpha instrument for each variable tested. If the value of Cronbach's Coefficient Alpha is > 0.60, then the respondents' answers can be declared reliable. On the other hand, if the Cronbach's Coefficient Alpha value is <0.60, then the respondents' answers can be declared unreliable. The results of reliability testing in this research can be seen in the following table:

**Tabel 4. Hasil Uji Reliabilitas**

Variabel	Cronbach's Alpha	Cronbach's Coefficient Alpha	Keterangan
Sistem Pengendalian Internal (X1)	0.971	0,60	Reliabel
Penerapan Standar Akuntansi Pemerintahan (X2)	0.973	0,60	Reliabel
Pemanfaatan Teknologi Informasi (X3)	0.968	0,60	Reliabel
Kualitas Sumber Daya Manusia (X4)	0.977	0,60	Reliabel
Kualitas Laporan Keuangan (Y)	0.972	0,60	Reliabel

(Sumber: Hasil olah data primer, 2023)

Based on table 4 of the reliability test results above, it is known that the questionnaire is reliable, because the results of all Cronbach's Alpha values are greater than 0.6 (Cronbach's Coefficient Alpha), it can be concluded that the instrument from the questionnaire used to explain the variables used in this research, namely the internal control system, implementation of government accounting standards, use of information technology, quality of human resources, and quality of financial reports are reliable, because all of these variables have a Cronbach Alpha value > 0.60 so they can be used in this research.

**Classic assumption test**

This classical assumption test is carried out to determine and ensure that the data processed in the research is valid (there are no deviations), by carrying out classical assumption tests which include normality tests, multicollinearity tests, and heteroscedasticity tests.

**Normality Test**

The normality test aims to test whether in the regression model, the dependent variable or independent variable has a normal distribution or not. According to Ghozali (2006), a good regression model is one that has a normal or close to normal data distribution. In this research, the normality test for residuals uses the non-parametric statistical test Kolmogorov-Smirnov Test (K-S). Data can be said to be normally distributed if the coefficient Asymp. Sign. (2-tailed) > than  $\alpha = 0.05$ . The basis for decision making is to look at the probability number ( $p$ ), with the following conditions. If the probability value  $p \geq 0.05$ , then the normality assumption is met, conversely if the probability value  $p < 0.05$ , then the normality assumption is not met. The following are the results of the normality test using the IBM SPSS software program:

**Tabel 5. Uji Normalitas One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		77
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.76972656
Most Extreme Differences	Absolute	.112
	Positive	.072
	Negative	-.112
Kolmogorov-Smirnov Z		.987
Asymp. Sig. (2-tailed)		.284

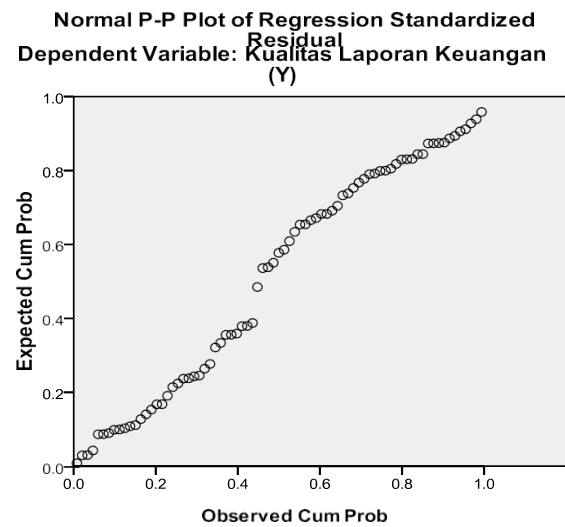
a. Test distribution is Normal.

b. Calculated from data.

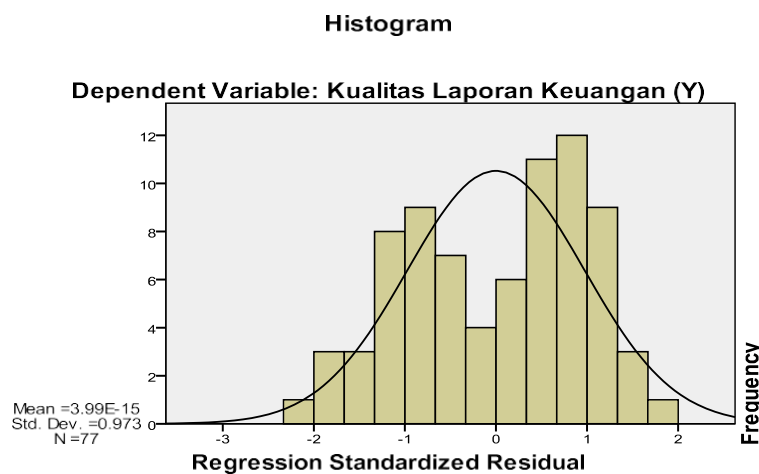
(Sumber: Hasil olah data primer, 2023)



Based on Table 5 of the normality test, the probability value  $p$  or Asymp is obtained. Sig. (2-tailed) of 0.284. Known Asymp value. Sig. (2-tailed)  $> 0.05$  or  $(0.284 > 0.05)$ , which means that the data is normally distributed. Based on the normality test that has been carried out, it can be concluded that the data is normally distributed.



Picture 1. Uji Normalitas Normal Probability Plot



Picture 2. Uji Normalitas Histogram

Based on figure 1 Normality Test Normal Probability Plot which is a normality test using a normal probability plot approach, it can be seen that there are points spread around the diagonal lines and the distribution follows the diagonal direction, this shows that the regression model meets the normality assumption. Then in figure 2 Histogram Normality Test is a normality test using a histogram approach, it can be seen that the curve has a normal curve shape, so it can be said that the data is normally distributed.

### Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between the independent variables. A good regression model should not have correlation between independent variables. To determine whether there is multicollinearity, it can be seen through the tolerance value and the VIF (Variance Inflation Factor) value. If the VIF value is  $< 10$  and the tolerance value is  $> 0.10$  then there is no multicollinearity, conversely if the VIF value is  $> 10$  and the tolerance value is  $< 0.10$  It was concluded that there was multicollinearity interference in the research. (Ghozali, 2011)

**Tabel 6. Uji Multikolinearitas**

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Sistem Pengendalian Internal (X1)	.966	1.035
Standar Akuntansi Pemerintahan (X2)	.979	1.022
Pemanfaatan Teknologi Informasi (X3)	.998	1.002
Kualitas Sumber Daya Manusia (X4)	.986	1.014

(Sumber: Hasil olah data primer, 2023)

Based on Table 4.11 multicollinearity test, the results obtained are:

1. The VIF value of the internal control system is 1.035 and the tolerance value is 0.966;
2. The VIF value of government accounting standards is 1.002 and the tolerance value is 0.979;
3. The VIF value from the use of information technology is 1.002 and the tolerance value is 0.998;
4. The VIF value of human resource quality is 1.014 and the tolerance value is 0.986.

So based on the multicollinearity test above, the results obtained are that all VIF values are < 10 and tolerance values are > 0.10, so it can be concluded that there is no multicollinearity between independent variables..

**Heteroscedasticity Test**

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. Testing for heteroscedasticity in this study uses the Glejser test, which can guarantee the accuracy of the results compared to the graph plot test because it can cause bias.

According to Ghozali (2013), the Glejser test is carried out by regressing the independent variable on the absolute residual value of the dependent variable. The criteria used to observe whether heteroscedasticity occurs or not can be explained using the significance coefficient. The significance coefficient must be compared with the previously determined significance level, namely 0.05. If the significance coefficient is > 0.05, then it can be concluded that heteroscedasticity (homoscedasticity) does not occur, if the significance coefficient is < 0.05, then it can be concluded that heteroscedasticity occurs.

**Tabel 7. Uji Heteroskedastisitas dengan Uji Glejser Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	-3.391	1.583		-2.142	.036
Sistem Pengendalian Internal (X1)	.395	.204	.224	1.937	.057
Standar Akuntansi Pemerintahan (X2)	.186	.176	.121	1.057	.294
Pemanfaatan Teknologi Informasi (X3)	.095	.180	.060	.528	.599
Kualitas Sumber Daya Manusia (X4)	-.178	.178	-.114	-.996	.323

a. Dependent Variable: abs\_residual  
(Sumber: Hasil olah data primer, 2023)

Based on Table 7 Heteroscedasticity Test with the Glejser Test, the results obtained show that the significance value of the internal control system is 0.057, the significance value

of government accounting standards is 0.294, the significance value of the use of information technology is 0.559 and the significance value of the quality of human resources is 0.323. It is known that all Glejser significance values for each independent variable are  $> 0.05$  which can be concluded that heteroscedasticity does not occur.

**Hypothesis test**

**Simultaneous Significance Test (Uji F)**

The F statistical test is used to determine whether all independent variables have a joint influence on the dependent variable. The F statistical test aims to test the influence of independent variables together or simultaneously on the dependent variable on the quality of financial reports. To test this hypothesis, a significance level ( $\alpha$ ) of 5 percent or 0.05 is used.

**Tabel 8. Hasil Uji Pengaruh Simultan dengan Uji Statistik F**  
ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.664	4	3.916	6.262	.000a
	Residual	45.028	72	.625		
	Total	60.692	76			

a. Predictors: (Constant), Kualitas Sumber Daya Manusia (X4), Pemanfaatan Teknologi Informasi (X3), Standar Akuntansi Pemerintahan (X2), Sistem Pengendalian Internal (X1)

b. Dependent Variable: Kualitas Laporan Keuangan (Y)

(Sumber: Hasil olah data primer, 2023)

Based on table 4.14 Results of the Simultaneous Influence Test with the F Statistical Test above, the calculated F value is 6.262 and the Significance value (Sig.) is 0.000. It is known that the value of Fcount (6.262)  $>$  Ftable (2.49) and the value of Sig. is 0.000  $<$  0.05, it can be concluded that the internal control system, government accounting standards, use of information technology, quality of human resources together or simultaneously have a significant effect on the quality of financial reports.

**Partial Significance Test (Uji t)**

The partial significance test (t test) is used to determine the significant level of the regression coefficient. A significant regression coefficient shows how far the influence of an independent variable individually is in explaining the dependent variable. Below you can see the regression coefficient values, as well as the t statistical value for partial influence testing. If the significant level value is  $> 5\%$  or tcount  $<$  ttable, then Ha is accepted (significant regression coefficient). It can be interpreted that the independent variable has a significant influence on the dependent variable. If the significant level value is  $<5\%$  or tcount  $>$  ttable then Ha is rejected (the regression coefficient is not significant). It can be interpreted that the independent variable does not have a significant influence on the dependent variable..

**Tabel 9. Hasil Uji Signifikansi Pengaruh Parsial (Uji t)**  
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
		B	Std. Error	Beta	t		Tolerance	VIF
1	(Constant)	-.230	.843		-.272	.786		
	Sistem Pengendalian Internal (X1)	.281	.109	.267	2.589	.012	.966	1.035
	Standar Akuntansi Pemerintahan (X2)	.247	.094	.271	2.642	.010	.979	1.022
	Pemanfaatan Teknologi Informasi (X3)	.226	.096	.239	2.349	.022	.998	1.002

Kualitas Sumber Daya Manusia (X4)	.217	.095	.233	2.281	.026	.986	1.014
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a. Dependent Variable: Kualitas Laporan Keuangan (Y)

(Sumber: Hasil olah data primer, 2023)

Based on the results of the partial influence significance test (t test) in table 4.15 above, it can be concluded that:

1. The regression coefficient value of the internal control system variable is 0.281, which means it is positive. It can be concluded that the internal control system has a positive effect on the quality of financial reports. The t statistic or tcount obtained from the internal control system is 2.589 and the Sig value is 0.012, which is <0.05 significance level, so the internal control system has a significant effect on the quality of financial reports. So it can be concluded that the internal control system has a positive and significant effect on the quality of financial reports.
2. The regression coefficient value of the government accounting standard variable is 0.247, which means it is positive. It can be concluded that government accounting standards have a positive effect on the quality of financial reports. The t statistic or tcount obtained from government accounting standards is 2.642 and the Sig value is 0.010, namely <0.05 significance level, so government accounting standards have a significant effect on the quality of financial reports. So it can be concluded that government accounting standards have a positive and significant effect on the quality of financial reports.
3. The regression coefficient value of the information technology utilization variable is 0.226, which means it is positive. This means that the use of information technology has a positive effect on the quality of financial reports. The t statistic or tcount obtained from the use of information technology is 2.349 and the Sig value is 0.022, namely <0.05 significance level, so the use of information technology has a significant effect on the quality of financial reports. So it can be concluded that the use of information technology has a positive and significant effect on the quality of financial reports.
4. The regression coefficient value of the human resource quality variable is 0.217, which means it is positive. This means that the quality of human resources has a positive effect on the quality of financial reports. The t statistic or tcount obtained for the quality of human resources is 2.281 and the Sig value is 0.026, namely <0.05 significance level, so the quality of human resources has a significant effect on the quality of financial reports. So it can be concluded that the quality of human resources has a positive and significant effect on the quality of financial reports.

**Analysis of the Determination Coefficient (R2)**

The Determination Coefficient (R2) is used to measure how much ability the independent variables have to explain together the dependent variable in a regression model that has been created with the coefficient of determination values being zero and one.

If the Coefficient of Determination (R2) is greater and closer to 1, the better the independent variable is in explaining the dependent variable, and vice versa..

**Tabel 10. Hasil Koefisien Determinasi (R2)**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.508a	.258	.217	.79082

a. Predictors: (Constant), Kualitas Sumber Daya Manusia (X4), Pemanfaatan Teknologi Informasi (X3), Standar Akuntansi Pemerintahan (X2), Sistem Pengendalian Internal (X1)

b. Dependent Variable: Kualitas Laporan Keuangan (Y)

(Sumber: Hasil olah data primer, 2023)

Table 10 Results of the Coefficient of Determination (R<sup>2</sup>), shows that the coefficient of determination test results show that the value of the coefficient of determination (Adjusted R Square) is 0.258. This shows that the variables internal control system, government accounting standards, use of information technology, quality of human resources are able to influence the quality of financial reports, namely 25.8%, the remaining 100% - 25.8% = 74.2% is explained by the variables or other factors.

### Multiple Linear Regression Analysis

Multiple linear regression analysis (multiple linear regression) is the analysis method used in this research. According to Ghozali (2011), multiple linear regression analysis (multiple regression) is carried out to test the influence of two or more independent variables on one dependent variable. Multiple linear regression analysis is used to determine the influence of the independent variable (X) on the dependent variable which is usually called (Y). In this research there are 4 (four) independent variables that are related to one dependent variable so that the analysis used is multiple regression analysis. The following are the results of multiple linear regression analysis.

**Tabel 11. Analisis Regresi Linear Berganda Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
		B	Std. Error	Beta	t		Tolerance	VIF
1	(Constant)	-.230	.843		-.272	.786		
	Sistem Pengendalian Internal (X1)	.281	.109	.267	2.589	.012	.966	1.035
	Standar Akuntansi Pemerintahan (X2)	.247	.094	.271	2.642	.010	.979	1.022
	Pemanfaatan Teknologi Informasi (X3)	.226	.096	.239	2.349	.022	.998	1.002
	Kualitas Sumber Daya Manusia (X4)	.217	.095	.233	2.281	.026	.986	1.014

a. Dependent Variable: Kualitas Laporan Keuangan (Y)

(Sumber: Hasil olah data primer, 2023)

Based on table 4.13 Multiple Linear Regression Analysis, a multiple linear regression equation can be obtained which reflects the relationship between all the variables in this research as follows:

$$Y \text{ Quality of Financial Reports} = -0.230 + 0.281X_1 + 0.247X_2 + 0.226X_3 + 0.217X_4$$

Based on this equation it can be described that:

1. The constant value is -0.230. This value can be interpreted as if the internal control system, government accounting standards, use of information technology, quality of human resources have no effect on the dependent variable (dependent variable) quality of financial reports, then the value of the dependent variable (dependent variable) quality of financial reports is -0.230.
2. The regression coefficient value of the internal control system variable is 0.281, which means it is positive. This means that when the internal control system increases by 1 (one) unit, the quality of financial reports tends to increase by 0.281.
3. The regression coefficient value of the government accounting standard variable is 0.247, which means it is positive. This means that when government accounting standards increase by 1 unit, the quality of financial reports tends to increase by 0.247.

4. The regression coefficient value of the information technology utilization variable is 0.226, which means it is positive. This means that when the use of information technology increases by 1 unit, the quality of financial reports tends to increase by 0.226;
5. The regression coefficient value of the human resource quality variable is 0.217, which means it is positive. This means that when the quality of human resources increases by 1 (one) unit, the quality of financial reports tends to increase by 0.217.

## Discussion

Based on this research using agency theory, it can be seen that the quality of financial reports is influenced by several factors, namely the internal control system, implementation of government accounting standards, use of information technology, quality of human resources. There is a relationship between the principal and the agent in agency theory, in which case the principal's task is to provide authority to the agent in terms of managing the management of the organization. So that the agent appointed by the principal will provide overall accountability in any form (reports related to activities in the management of the organization).

In this case, the TPI Belawan Class II Immigration Office work unit, acts as an agent who carries out the authority given by the principal and then provides accountability, presents, reports and discloses all activities and activities that are his responsibility, especially in managing funds (finance), with prepare and present quality and reliable financial reports as a form of accountability to the principal who gives authority to the TPI Belawan Class II Immigration Office (agent), in this case accountability to the central government, especially the Ministry of Law and Human Rights of the Republic of Indonesia which acts as principal in terms of vertical accountability, which provides authority as a higher authority, as well as providing accountability to information users, in this case the wider community, who also act as principals in terms of horizontal accountability. In this regard, the quality and reliable financial reports presented can be used and utilized as information by financial information users (principals), directly or indirectly to carry out evaluations and assessments of accountability and can be used as a basis for making decisions.

The following is a discussion to explain the research results in accordance with the objectives of this research which are described as follows:

### **The Influence of the Internal Control System on the Quality of Financial Reports**

Based on the results of testing the first hypothesis proposed in this research, it shows that the internal control system influences the quality of financial reports. In other words, through implementing an optimal internal control system, the quality of financial reports will be able to improve. Based on the analysis results, it shows that the internal control system has a positive effect and has a significant impact on the quality of financial reports. These results also show that respondents in this study agree that implementing a good internal control system will improve the quality of financial reports. The internal control system has carried out its function to provide adequate confidence in the quality of reliable and trustworthy financial reports, compliance with regulations and operational effectiveness and efficiency.

The role of an agency leader who is a role model in providing examples of behavior that is in accordance with the code of ethics and implementing the code of ethics in writing is based on standards set by the government and can be understood by users of financial reports. Internal control and management implemented to separate the main tasks, functions and responsibilities of each individual in carrying out their duties, which in this case is an ASN employee, is expected to be able to improve the quality of financial reports, and can be used to provide information and a basis for correcting the past as consideration in decision making.

Based on the test results of this research, it is known that the internal control system has a positive and significant effect on the quality of financial reports. The results of this research

support the results of research conducted by Devi Saraswati (2019) which states that the government's internal control system has a positive effect on the quality of financial reports.

### **The Influence of Government Accounting Standards on the Quality of Financial Reports**

Based on the results of testing the second hypothesis proposed in this research, it shows that government accounting standards influence the quality of financial reports. In other words, by implementing government accounting standards that are in accordance with applicable government standards, namely Government Regulation Number 71 of 2010 concerning Government Accounting Standards, you will be able to produce quality and reliable financial reports. Based on the results of the analysis, it shows that government accounting standards have a positive and significant impact on the quality of financial reports. These results also show that respondents in this study agree that implementing government accounting standards in financial system management will improve the quality of financial reports.

Through the application of Government Accounting Standards (SAP) as a guideline in implementing the financial accounting system, the aim is to account for financial management and implementation, so that it can also be used by information users to evaluate and assess the implementation of activities and performance of an entity, as well as being able to present information. finances openly and reliably to the public. By implementing Government Accounting Standards (SAP) in implementing an optimal and structured financial accounting system, quality and reliable financial reports will be obtained and can be used as a reference in measuring and evaluating financial management and implementation, as well as the performance of an entity.

Based on the test results of this research, it is known that government accounting standards have a positive and significant effect on the quality of financial reports. The results of this research support the results of research conducted by Devi Saraswati (2019) which states that the implementation of government accounting standards has a positive effect on the quality of financial reports.

### **The Effect of Using Information Technology on the Quality of Financial Reports**

Based on the results of testing the third hypothesis proposed in this research, it shows that the use of information technology affects the quality of financial reports. In other words, through the adequate use of information technology to increase effectiveness, efficiency and accuracy, the quality of financial reports will be able to improve. Based on the results of the analysis, it shows that the use of information technology has a positive effect and has a significant impact on the quality of financial reports. These results also show that respondents in this study agree that using information technology in financial system management will improve the quality of financial reports.

Utilization of information technology which includes computer technology, internet and communication technology in processing financial transaction process data and implementing financial management using software or financial applications in accordance with applicable regulations and processed through an accounting information system that has been integrated with a computerized system , as well as the availability of telecommunications networks to make work easier and share required data and information, so that it will be able to help make work easier, complete tasks and improve performance more effectively, efficiently and accurately in calculations, which affects the delivery and presentation of quality financial reports high quality and served on time.

Based on the test results of this research, it is known that the use of information technology has a positive and significant effect on the quality of financial reports. The results of this research support the results of research conducted by Devi Saraswati (2019) which

states that the use of information technology has a positive effect on the quality of financial reports.

### **The Influence of the Quality of Human Resources on the Quality of Financial Reports**

Based on the results of testing the fourth hypothesis proposed in this research, it shows that the quality of human resources influences the quality of financial reports. In other words, quality human resources will be able to understand accounting functions and processes so that they can complete their work efficiently and effectively and have an impact on improving the quality of financial reports. Based on the results of the analysis, it shows that the quality of human resources has a positive effect and has a significant impact on the quality of financial reports. These results also show that respondents in this study agree that the quality of human resources has an influence on the implementation of financial system management so that it is carried out effectively and efficiently, which will improve the quality of financial reports.

Quality human resources will be able to complete their work in accordance with their main duties and functions with full responsibility efficiently and effectively, guided by applicable regulations. Having a clear division of duties and authority of employees (human resources) will also support the completion of tasks with maximum responsibility and on time. Employees (human resources) who take part in employee education and training (Diklat) regarding the function of financial management, will be able to improve their abilities and competencies so that they are more qualified in carrying out their main tasks and functions and help in understanding the cycle or flow of the accounting process, the regulations that apply. applies to good financial management, so that it can help minimize errors in work, thereby improving the quality of financial reports.

Based on the test results of this research, it is known that the quality of human resources has a positive and significant effect on the quality of financial reports. The results of this research support the results of research conducted by Devi Saraswati (2019) which states that human resource competency has a positive effect on the quality of financial reports.

### **The Influence of Internal Control Systems, Implementation of Government Accounting Standards, Utilization of Information Technology, Quality of Human Resources on the Quality of Financial Reports**

Based on the results of testing the fourth hypothesis proposed in this research, it shows that the internal control system, implementation of government accounting standards, use of information technology, quality of human resources simultaneously have a positive and significant effect on the quality of financial reports. Based on the results of hypothesis testing proposed in this research, it shows that the internal control system, implementation of government accounting standards, use of information technology, quality of human resources simultaneously have a positive and significant effect on the quality of financial reports.

In other words, the internal control system, implementation of government accounting standards, use of information technology, quality of human resources which are jointly implemented in the management of the financial accounting system will have an effect on improving the quality of financial reports. These results also show that respondents in this study agree that by implementing an internal control system, implementing government accounting standards, utilizing information technology, the quality of human resources in implementing effective and efficient financial system management, they will be able to improve the quality of financial reports.

Based on the test results of this research, it is known that the internal control system, implementation of government accounting standards, use of information technology, quality of human resources simultaneously have a positive and significant effect on the quality of



financial reports. The results of this research support the results of research conducted by Ahmad Zubeir Rangkuti (2017) which stated that data quality, human resource competence, management support, internal control systems, and external factors together or simultaneously, have a significant (statistically) effect on quality of financial reports.

## CONCLUSION

The internal control system has a positive and significant effect on the quality of financial reports. Based on the results of this research, it can be concluded that by implementing a good internal control system, you will be able to control the process of preparing financial reports. The implementation of government accounting standards has a positive and significant effect on the quality of financial reports. Based on the results of this research, it can be concluded that by implementing government accounting standards, the financial reports presented will be in accordance with applicable standards, namely Government Regulation Number 71 SAP 2010 concerning Accrual System-Based Government Accounting. The use of information technology has a positive and significant effect on the quality of financial reports. Based on the results of this research, it can be concluded that by utilizing adequate information technology, it will be possible to increase the accuracy, effectiveness and efficiency of the preparation of quality financial reports.

The quality of human resources has a positive and significant effect on the quality of financial reports. Based on the results of this research, it can be concluded that quality human resources influence the process of preparing financial reports so that they can produce quality and reliable financial reports. The independent variables (independent variables) internal control system, implementation of government accounting standards, use of information technology, quality of human resources together or simultaneously have a positive and significant effect on the quality of financial reports. Based on the results of this research, it is concluded that by having a good internal control system, then implementing a financial system that is in accordance with government accounting standards, and being able to utilize adequate information technology to improve effective and efficient financial performance, as well as having quality human resources in managing Finance will affect the quality of financial reports produced by an agency.

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