e-ISSN: 2686-6331, p-SSN: 2686-6358
DOI: https://doi.org/10.31933/dijemss.v4i4
Received: 14 February 2023, Revised: 15 March 2023, Publish: 29 April 2023

DIJEMSS
DINASTI INTERNATIONAL JOURNAL OF EDUCATION MANAGEMENT AND SOCIAL SCIENCE
https://dinastipub.org/DIJEMSS
editor@dinastipub.org
0811 7401 455

Factors Affecting the Quality of Financial Statements: Information Technology, Competence of Human Resources and Internal Control Systems

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Abstract: Previous or relevant research is fundamental in a research or scientific article. That research strengthens the theory and phenomenon of relationships or influences between variables. This article reviews the factors that affect the quality of financial statements, namely: Information Technology, Human Resources Competence, and Internal Control Systems, in a literature study of State Financial Management. This article aims to build a hypothesis of the influence between variables to be used in future research. The results of this literature review article are 1) Information Technology affects the quality of financial statements, 2) Human Resource Competence affects the quality of financial statements, and 3) The Internal Control System affects the quality of financial statements.

Keyword: Information Technology, Human Resource Competence, Internal Control System and Quality of Financial Statements.

INTRODUCTION

The principles of accountable and transparent governance are needed to realize the people's aspirations and achieve national goals. In this regard, the government has established regulations that require every government agency as a government operator to account for the implementation of its duties and functions to the mandate. This accountability is a form of accountability of government organizers for their authority in managing existing resources. The shift of the government system from centralistic to decentralized and the increasing demands of society encourages government organizers to work better.

Accountability is a form of accountability for the success or failure of the implementation of the organization's mission in achieving previously set goals and objectives through a medium of accountability that is carried out periodically (Mardiasmo, 2006). Accountability and transparency of central and local government financial management are crucial goals in accounting reform and public sector administration. One of the main pillars of a region's economy is the accountability of trusted and responsible stakeholders in managing public resources provided by the community in financing the development and running of the wheels of government. Law Number 17 of 2003 concerning State Finance states that local governments are responsible for publishing financial information in the form of financial statements in one period to stakeholders. Many parties need information in financial statements published by local governments as a basis for decision-making. Therefore, the information should be helpful to the users. Information will be useful if it is understood and used by the user, and it is also helpful if the user trusts it.

Following Law Number 17 of 2003 concerning State Finance requires the form and content of the accountability report for the implementation of the State Budget (APBN) or Regional Revenue and Expenditure Budget (APBD) to be prepared and presented by Government Accounting Standards (SAP). SAP is an accounting principle established in compiling and presenting government financial statements. The purpose of this is to be more accountable and to improve the quality of financial statements. The government has outlined that following Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP), there are at least two pending tasks mandated to the Financial and Development Supervision Agency (BPKP) you (1) supervise state/regional financial accountability, and (2) carry out guidance in the implementation of the internal control system. In addition, regarding Presidential Instruction (Inpres) Number 4 of 2011 concerning the Acceleration of Improving the Quality of State Financial Accountability and Presidential Instruction Number 1 of 2013 concerning Actions to Prevent and Eradicate Corruption. In 2013 the BPKP consistently supervised cross-sectoral programs/expertise, state/regional treasury, and other supervisory activities on presidential assignments.

Based on the background, problems can be formulated that will be discussed in order to build hypotheses for further research, namely:
1. Does Information Technology affect the quality of financial statements?
2. Does Human Resource Competence affect the quality of financial statements?
3. Does The Internal Control System affect the quality of financial statements?

LITERATURE REVIW

Financial Report Quality

According to Government Regulation Number 71 of 2010 concerning Government Accounting Standards, government financial statements are of high quality if the report is (1) reliable, (2) relevant, (3) understandable, and (4) comparable. Quality is an assessment of the output of the center of responsibility for something, whether it is seen in terms of tangible aspects, such as goods, or intangible aspects, such as an activity. Quality financial statements show that the Regional Head is responsible under the authority he delegated to manage the organization. On the other hand, the Indonesian Institute of Accountants (2012) in Financial Accounting Standards, states that financial statements are part of a complete financial reporting process, usually including balance sheets, income statements, statements of financial position, and other statement records as well as explanatory materials that are an integral part of financial statements.

According to Bastian (2006), the quality of financial statements can be measured based on qualitative characteristics, including understandable, relevance, materiality, reliability, honest presentation, substance outperforming form, neutrality, sound considerations, completeness, and comparison. Furthermore, Salamun (2007) states that the basic assumptions in financial reporting in the government environment are accepted as truth without needing to be proven for accounting standards to be applied. These basic assumptions include assumptions of entity independence, assumptions of entity continuity, and assumptions of measurability in units of money. Public sector financial reporting is also prepared based on reporting principles. The principle of financial reporting is intended as a provision understood and obeyed by the organizers of accounting and financial reporting in carrying out their activities, as well as by users of financial statements in understanding the financial statements presented.

Information Technology

Information technology is defined as a technology used to process data, including processing, obtaining, compiling, storing, and manipulating data in various ways to produce quality information, namely relevant, accurate, and timely information, which is used for personal, business, and government purposes and is strategic information for decision making. This technology uses a set of computers to process data, a network system to connect one computer to another as needed, and telecommunications technology to disseminate and access global data (Roviyantie, 2012).

Information technology includes computers, software, databases, networks, and other technology-related types. In addition to being a computer technology for information processing and storage, information technology also serves as a communication technology for information dissemination. Computers, as a component of technology, are tools that can multiply the abilities of humans, and computers can also do something that humans may not be able to do (Yuliani, 2010).

According to Jurnali and Supomo (2002), information technology is the level of integration of information technology in implementing accounting tasks. The use of information technologists includes (a) data processing, information processing, management systems, and work processes electronically and (b) the use of advances in information technology so that public services can be accessed quickly and cheaply by people throughout the country (Hamzah, 2009).

Information technology includes computers (mainframe, mini, micro), software, databases, networks (internet, intranet), electronic commerce, and other types related to technology (Wilkinson et al., 2000). Besides being a computer technology (hardware and software) for information processing and storage, information technology also functions as a communication technology for information dissemination. Computers, as a component of information technology, are tools that can multiply the abilities of humans, and computers can also do something that humans may not be able to do.

Bellamy and Tylor (1998) and Heeks (2001) highlight that information and computer technology have become increasingly important in public administration. Istianingsih and Wijanto (2009) obtained evidence that the use of information technology in accounting can affect the satisfaction of financial statement users because of the quality, speed, and accuracy of the data contained in the financial statements concerned.

Human Resource Competence

Human resources are human capital in the organization. Human capital is a person's knowledge, skills, and abilities that can be used to produce professional services and economic rent. Human capital is a source of innovation and ideas. Employees with high human capital are more likely to provide consistent and high-quality services (Arsyiati, 2008). Meanwhile, according to Havesi (2005), human resource competence is the ability of a person or individual in an organization (institutional) or a system to carry out its functions or authorities to achieve goals effectively and efficiently.

According to Martoyo (2007), human resources are the central pillar of support and the driving force of the organization to realize its vision, mission, and goals. Organizations need talented human resources to be able to achieve predetermined goals. For qualified humans or practical and successful humans, it is necessary to have human resource management (MSDM) (Adhi & Suhardjo, 2013).

Human resources (HR) competence is the ability of human resources to carry out the duties and responsibilities given to them with adequate education, training, and experience. These talented human resources will be able to understand accounting logic well. The failure of local government human resources to understand and apply accounting logic will have an impact on the error of the financial statements made and the incompatibility of the report with the standards set by the government (Warisno, 2008). HR competence includes its capacity, namely the ability of a person or individual, an organization, or a system to carry out its functions or authorities to achieve its goals effectively and efficiently. Capacity should be seen as the ability to achieve performance to produce output and results (Roviyantie, 2011).

Financial statements are a product produced by the field of accounting. Therefore competent human resources are needed to compile and produce quality financial reports. To produce quality financial reports, human resources who understand and are competent in carrying out government financial accounting and organizations about government are needed. The ability of human resources itself plays a crucial role in producing quality information. HR competence can be seen from the educational background, the pieces of training that have been followed, and the skills stated in the implementation of tasks (Roviyantie, 2011).

Internal Control System

Xu et al. (2003) explain that the interaction between people and systems and the implementation of systems are essential factors affecting information quality. The reliability of human resources must also support the reliability of the system. However, the already running system must be controlled to run well still.

The internal control defined by COSO (in Sawyer et al., 2005) is: "Internal control is a process, effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

a. Effectiveness and efficiency of operations
b. Reliability of financial reporting
c. Compliance with applicable laws and regulations.

The internal control system is familiar in the government. Petrovitset al. (2011) state: "Internal control is broadly defined as the process undertaken by management to provide reasonable assurance regarding the achievement of effective and efficient operations, reliable financial reporting, and compliance with laws and regulations."

Governing Law Number 60 of 2008 defines internal control as a process that is necessary for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, management of state assets, and compliance with laws and regulations.

Internal control is a process carried out by the executive (head of government, agency or service, and all personnel), which is designed to provide adequate confidence in the achievement of three groups of goals, namely the reliability of financial statements, compliance with applicable laws and regulations, and the effectiveness and efficiency of operations (Bastian, 2003).

According to AICPA (American Institute of Certified Public Accountants), internal control consists of an organizational plan and overall methods or methods and measures coordinated to secure wealth, research the accuracy and trustworthiness of accounting data, improve operating efficiency, and encourage compliance with established management policies. (Kuntadi, 2015:94)

Tabel 1: Previous Research

No	Author (Tahun)	Previous Research Results	Similarities With This Article	Differences With This Article
1	T.M Agung & Gayatri, (2018)	Leadership style, the competence of human resources, the Internal Control System, organizational commitment, and utilization of information technology positively and significantly affect the quality of financial statements.	Information technology, human resource competence, and Internal Control Systems affect the quality of financial statements.	Leadership style and organizational commitment affect the quality of financial statements.
2	N.L, Yuliani & R. D, Agustini (2016)	Application of the accounting system Finance and technology Information positively affects the quality of financial statements, while the competence of human resources, the application of government accounting standards, and the Internal Control System do not have a positive effect on the quality of Financial statements	Information technology affects the quality of financial statements, while the competence of human resources and the Internal Control System does not affect the quality of financial statements	Application of the accounting system Finance positively affects the quality financial statements, while the application of Government accounting standards does not have a positive effect on the quality of Financial statements
3	Yohanes Suhardjo (2019)	The competence of human resources and financial accounting systems does not affect the quality of reports in Finance, while the internal control system affects the quality of financial statements.	The internal control system affects the quality of financial statements, while the competence of human resources does not affect the quality of financial statements.	The financial accounting system does not affect the quality of financial statements, while the internal control system affects the quality.
4	Rizki Afri Mulia (2018)	The competence of human resources and the Internal Control System significantly affects the quality of financial statements.	The competence of human resources and Internal Control Systems affects the quality of financial statements.	
5	Loli Efendi, Darwanis & Syukriy Abdullah (2017)	The competence of human resources, information technology, and financial supervision affects the quality of financial statements.	The competence of human resources and information technology affects the quality of financial statements.	Financial Supervision Affects the Quality of Financial Statements
6	I. Latjandu, L. Kalangi, Jantje J. T, (2016)	Organizational commitment, the competence of human resources, information technology, and internal control systems have a significant effect on the quality of financial statements	The Competence of human resources, information technology, and internal control systems affect the quality of financial statements.	Organizational commitment affects the quality of financial statements.
7	L. Setyowati, W.Isthika, R.D, Pratiwi (2016)	The Competence of human resources and the role of internal audit significantly affect the quality of financial statements. At the same time, information technology does	The competence of human resources affects the quality of financial statements, while information technology does not affect the quality	The role of internal audit affects the quality of financial statements.

		not affect the quality of financial statements.	of financial statements.	
8	Sagung I. E, & Nyoman D. S, (2015)	The competence of human resources, application of government accounting standards, utilization of financial information systems, and internal control systems positively and significantly affect the quality of financial statements.	The competence of human resources and Internal Control affects the quality of financial statements.	The application of government accounting standards, the use of financial information systems, and the implementation of internal control systems affect the quality of financial statements.
9	Andi K, Fahmi O, Bambang S, (2022)	The competence of human resources, information technology, and internal control systems significantly affects the quality of financial statements.	The competence of human resources, information technology, and internal control systems affect the quality of financial statements.	
10	Aminah, Khairudin & Indrayenti (2019)	The competence of human resources, internal control systems, and government financial supervision affect the quality of financial statements.	The competence of human resources and internal control systems affects the quality of financial statements.	Government Financial Supervision Affects the Quality of Financial Statements.
11	Umi Kaifah, & Ayu Levia Tryana2 (2020)	The competence of human resources has a positive and significant effect on the quality of financial statements. At the same time, applying government accounting standards and the internal control system does not affect the quality of financial statements.	The competence of human resources affects the quality of financial statements, while the internal control system does not affect the quality of financial statements.	Applying accounting standards does not affect the quality of financial statements.
12	Wirmie Eka Putra (2017)	Government accounting standards, internal control systems, and the quality of human resources affect the quality of financial statements.	An internal control system and the quality of human resources affect the quality of financial statements.	Government accounting standards affect the quality of financial statements.
13	Y.R. Gagali, C. Kuntadi (2019)	Organizational commitment, human resource competence, and internal control system positively and significantly affect the quality of financial statements.	The competence of human resources and the Internal Control System positively affects the quality of financial statements.	Organizational commitment positively affects the quality of financial statements.

METHODS

Writing this scientific article is by qualitative method and literature review (Library Research). Examine the theory and relationship or influence between variables from books and journals offline in libraries and online sourced from Mendeley, Google Scholars, and other online media.

The literature review approach is a method used in writing this research. A literature review is an original work that summarizes and synthesizes previous research on a particular topic (Thorne et al., 2019). Literature review research contains reviews, summaries, and thoughts of the author by reviewing various documents both internationally and nationally, such as academic publications, government publications, laws and regulations, journals, books, media news, and other forms of notes relevant to the topic discussed (Massaro et al., 2016; O‟Connor et al., 2017; Yuhertiana, 2015). The ultimate goal of the literature review method is to obtain a detailed description related to something that other people or researchers have worked on before (Alahi & Mukhopadhyay, 2019; Suryanarayana & Mistry, 2016).

The literature review should be used consistently with methodological assumptions in qualitative research. It must be used inductively to avoid directing the researcher's questions. One of the main reasons for conducting qualitative research is that the research is exploratory (Ali & Limakrisna, 2013). There are generally three main processes in making literature: planning, conducting, and reporting (Zhu et al., 2018) (Santis et al., 2018).

FINDING AND DISCUSSION

Based on the study of relevant theories and previous research, the discussion of this literature review article in the concentration of State Financial Management is:

1. The Influence of Information Technology on the Quality of Financial Statements.

The research results by T.M. Agung & Gayatri (2018) and Andi K, Fahmi O, and Bambang S (2022) show that information technology positively affects the quality of government financial reports. This result means that the better the use of information technology by the work unit, the more optimal the quality of decision-making on local government financial statements. The results of this study are also supported by research conducted by N.L., Yuliani & R. D, and Agustini (2016). Test results show that the t count is 2.519 and p-value = 0.014 < alpha = 0.05, meaning that using information technology positively affects the quality of financial statements, so H3 is accepted. This research result shows that each work unit considers that information technology has something to do with the quality of government financial statements. This result shows that the accounting or finance subdivision has processed financial transaction data using software following the legislation. The reports generated come from an integrated information system, as well as the existence of regular maintenance schedules or outdated or damaged equipment recorded and repaired on time.

This study's results align with the research of Loli Efendi, Darwanis & Syukriy Abdullah (2017), which states that the use of information technology will lead to an increase in transaction processing to be faster, and the accuracy in calculations will also be more significant. Then the same thing was expressed by I. Latjandu, L. Kalangi, and Jantje J. T (2016), who stated that the use of information technology would increase transaction processing to be faster and more accurate in calculations will also be more significant.

2. The Influence of Human Resource Competence on the Quality of Financial Statements.

The research results by T.M. Agung & Gayatri (2018) show that the competence of human resources positively and significantly influences the quality of government financial statements. That is, the better the competence of human resources in the work unit, the better the quality of government financial reports obtained. The results of this study are in line with research by Rizki Afri Mulia (2018), which states that if the competence of human resources in the finance/accounting section of the Government is good, in the sense that the financial / accounting human resources are competent, then the quality of financial statements produced in the Government is better. Similarly, the results of research I. Latjandu, L. Kalangi, and Jantje J. T (2016) showed that in human resources competence t count = 1.482 < t table = 2.00100 so that the competence of human resources does not have a significant effect on the quality of financial statements. The value of the human resources competency regression coefficient of 0.165 indicates that adding one unit of competence in Human resources will only increase the quality of financial statements by 0.165 units.

Research by L. Setyowati, W.Isthika, R.D, and Pratiwi (2016), shows that the competence of human resources has a significant positive relationship with the quality of Government Financial Statements. The results of the t-test were carried out, and the resulting value for the human resource competency variable was 2,500. The value is greater than the table's t by 1.66216. With the value of t count > t table, the variable competence of human resources significantly positively affects the quality of Government Financial Statements. This result is reinforced by the resulting probability value of 0.018, less than the probability value of $\alpha = 0.05$. So that the competence of human resources has a significant positive effect on the quality of Government Financial Statements; this result is in line with the research results of Andi K, Fahmi O, Bambang S (2022), Aminah, Khairudin & Indrayenti (2019), Umi Kaifah, & Ayu Levia Tryana2 (2020) and Wirmie Eka Putra (2017).

3. The Influence of Internal Control Systems on Financial Statement Quality.

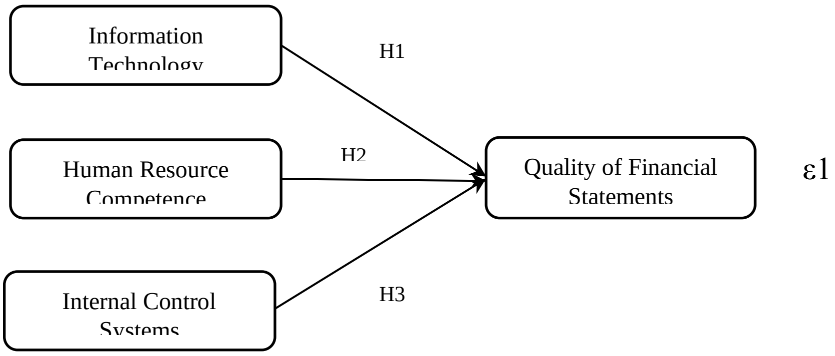
The research results by T.M. Agung & Gayatri (2018) show that the internal control system positively affects the quality of government financial statements. This result means that the better the internal control system the task force implements, the higher the quality of government financial statements. This study's results align with research conducted by Rizki Afri Mulia (2018).

Then from the results of the research I. Latjandu, L. Kalangi, and Jantje J. T (2016) showed that in the effectiveness of internal control, t count = 2.605 > t table = 2.00100 so that the effectiveness of internal control has a significant effect on the quality of financial statements. The value of the regression coefficient of internal control effectiveness of 0.284 indicates that adding one unit of internal control effectiveness will increase the quality of financial statements by 0.284 units. The same thing was revealed in the research of Andi K, Fahmi O, and Bambang S (2022), which stated that there was a significant favorable influence of financial supervision on the quality of government financial statements. This finding proves the hypothetical prediction that financial supervision affects the quality of government financial statements.

In Aminah's research, Khairudin & Indrayenti (2019), it was explained that the Internal Control System has a significance of 0.000 which shows the Internal Control System with a significance above 0.05 (0.000 < 0.05) and shows that it is significantly positively marked (+) which is 0.000. The regression coefficient is negatively marked (+), which is 6.715, so it can be concluded that the Internal Control System (SPI) positively and significantly affects the Quality of Government Financial Statements. This research result aligns with the research by Wirmie Eka Putra (2017).

Conceptual Framework

Based on the formulation of the problem, theoretical studies, the results of previous congruent research, and the discussion of the influence between variables, the framework of thinking can be formulated as follows:



Picture 1: Conceptual Framework

Based on the thinking framework above, then: Information Technology, Human Resource Competence, and Internal Control affect the Quality of Financial Statements. Apart from these three variables that affect the Quality of Financial Statements, many other variables affect it including:

a) Leadership style: T.M Agung & Gayatri, (2018)
b) Organizational commitment: T.M Agung & Gayatri, (2018), I. Latjandu, L. Kalangi, Jantje J. T, (2016) and Y.R. Gagali, C. Kuntadi (2019)
c) Government accounting standards: N.L, Yuliani & R. D, Agustini (2016), Yohanes Suhardjo (2019), Sagung I. E, & Nyoman D. S (2015), Umi Kaifah, & Ayu Levia Tryana2 (2020), and Wirmie Eka Putra (2017)
d) Implementation of Financial Accounting System: N.L, Yuliani & R. D, Agustini (2016);
e) Financial supervision: Loli Efendi, Darwanis & Syukriy Abdullah (2017) and Aminah, Khairudin & Indrayenti (2019)

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

This study examines the factors that influence the preparation of Financial Statement Quality consisting of variables of Information Technology, Human Resource Competence, and Internal Control. The analysis in this study uses literature reviews from various journals that examine the factors that affect the preparation of the Quality of Financial Statements. The results of this study show that, in general, Information Technology has a low influence on the preparation of Financial Statement Quality. However, other studies say it has a significant effect. On the other hand, Human Resources and Internal Control generally have a positive and significant influence on the preparation of Financial Statement Quality.

Recommendation

Based on the conclusions above, this article suggests that many other factors affect the Quality of Financial Statements, in addition to the variables of Information Technology, Human Resource Competence, and Internal Control. Therefore, a more in-depth study is still needed to determine what other factors can affect performance-based budgets in addition to the variable ones reviewed in this article. Other factors such as leadership style, organizational commitment, government accounting standards, implementation of financial accounting systems, and financial supervision

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