

THE INFLUENCE OF EMPLOYEE COMPETENCE AND INTERNAL CONTROL SYSTEM ON THE QUALITY OF LOCAL GOVERNMENT ACCOUNTING INFORMATION IN WEST JAVA REGION

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Abstract

This research aims to analyze the influence of the internal control system on the quality of financial reports at the West Java Regional Financial Management Service. The research results show that the internal control system in environmental control has a significant positive influence on the quality of financial reports, with a significance value of 0.004 and a t-count of 3.155 which is greater than the t-table of 1.703. This indicates that implementing an effective internal control system can improve the quality of financial reports. However, the preparation and implementation of policies related to human resource development still needs to be improved. Apart from that, the internal control system in risk assessment also has a positive effect with a significance value of 0.013 and a t-count of 2.110, indicating that risk elimination needs to be carried out with a more comprehensive methodology. Simultaneously, both environmental control and risk assessment have a significant influence on the quality of financial reports with a significance value of 0.009 and an F-count of 5.717. These findings emphasize the importance of strengthening the internal control system to increase accountability and transparency of local government financial reports.

Keywords: *Internal Control System, Quality of Financial Reports, Regional Financial Management Service, West Java*

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INTRODUCTION

State financial reports can reflect the condition of a state and the main ways that local governments use to have accountability and cash. Therefore, financial reports are very important. The general purpose of such reports is to provide information about the financial position, budget execution, cash flows, and financial performance of a reporting entity, which may be relevant to users' decision making and resource allocation. Users of government financial statements include the public, their elected representatives, oversight institutions, examining bodies, benefactors or parties involved in donation, investment, loan schemes and the government itself (Warsito et al., 2008 in Zuliarti, 2012). Government Regulation Number 71 of 2010 concerning Government Accounting Standards establishes accounting principles that must be followed by the government in preparing and presenting state financial reports so as to ultimately produce quality financial reports. Quality financial reports are reports that meet the criteria and elements that contain quality information in the information in government financial reports, known in the Government

Accounting Conceptual Framework (Government Regulation No. 71 of 2010) as relevant, reliable, comparable and understandable.

Assessment of the quality of local financial statements is carried out by financial auditors (BPK) every year. Financial auditors in their assessment must provide four types of opinions as follows: unqualified opinion (WTP), qualified opinion (WDP), unsatisfactory opinion (TW), and no opinion (TMP). An unqualified opinion (WTP) indicates that the local government financial statements are of good quality and are fairly presented and disclosed.

Local governments in Indonesia still have difficulties in producing quality accounting information. BPK (Supreme Audit Agency) data states that of the 256 provincial, district and city governments in Indonesia, only 30% received an unqualified opinion. Users of accounting information, especially external users, use the auditor's opinion to obtain reasonable assurance about the quality of information. The difficulty of producing quality accounting information is caused by the lack of accounting human resource capacity and the educational background of employees who do not come from accounting or finance. In addition, another problem found is that there is still a lot of hidden knowledge that has not been explored by employees.

This causes employees in the accounting/finance department to not be able to work optimally and perform improper accounting treatment. The problems contained in the management of fixed assets due to the process of mismanagement of fixed assets are the dominant reason why local governments in West Java do not get an unqualified opinion from BPK. According to Xu's research, several issues regarding employee competence, systems, and organizations contribute to the quality of accounting information which ultimately becomes important.

In addition to employee competence, the internal control system is also considered as an influencing factor in producing quality accounting information. Internal control over the process of producing accounting information can improve the quality and efficiency of resource utilization by ensuring proper safeguarding of organizational resources against fraud and thereby guaranteeing reliable and accurate accounting information output even as has been further emphasized in Brandas' research, which shows that the control in the process of producing accounting information can help ensure the clarity, integrity, reliability, and accuracy of the availability of financial statements.

Another factor that affects the quality of financial statements is competent human resources. According to Andrianto (2017), Human Resource Capacity refers to the ability of human resources to carry out tasks and carry out responsibilities in organizations with appropriate education, training, and experience, so as to achieve organizational goals effectively and efficiently. . Competent employees with a good human resource management educational background will easily understand accounting logic and will practice their knowledge and understanding in preparing financial reports according to applicable accounting principles and rules, thereby minimizing the risk of misrepresentation. Septarini's (2016) research findings show that Human Resources competence has a significant effect on the quality of financial reports in local governments, these findings are in line with Andrianto's (2017) research which states that Human Resources Capacity (HR) has a positive effect on the Quality of Government Financial Statements, but this contradicts the findings of Sanjaya (2017) and Hasibun (2018) which state that Human Resources have no effect on the quality of government financial reports.

Problems with employee competence and the lack of an effective internal control system are seen in government institutions in the western region of Java province. This cannot be separated from the competence of the people and the way they implement the internal control system, which is evidenced by weak systems, weak regulations, disorganization at the organizational level, poor operational procedure processes, and the low ability of human resources to carry out their duties and find solutions to the problems they face. Until now, there are still many other problems in the internal control system caused by many government officials and staff who perform dual roles,

namely the formation of internal control reports whose accounting information systems are not standardized or systematic and procedural irregularities, and are not implemented properly. In the West Java region, problems were found regarding employee competence and suboptimal implementation of internal control systems, both in government agencies and in other environments. The submission is related to employee competence and the process of implementing the internal control system, it is very necessary to look at the weak systems, regulations, organizational governance, work process SOPs, and the ability of human resources to carry out their duties and functions. find solutions to these problems. On the other hand, there are still problems that occur related to the internal control system related to the large number of government officials and employees who carry out double duties, the application of accounting information systems that are not yet uniform, as well as accounting systems and accounting procedures that are not yet uniform. not implementing properly.

In this study, it will be analyzed how employee competence and the effectiveness of the internal control system contribute to the quality of accounting information do local governments in West Java. By understanding the relationship between these two variables, it is expected that strategies can be found to improve the quality of financial statements, which in turn will support better decision making in the management of local resources. This research is important to provide recommendations for local governments in an effort to improve employee capabilities and strengthen internal control systems in order to achieve good governance.

LITERATURE REVIEW AND HYPOTHESIS

HR Competencies

Human resources are all people involved in a job within an institution / organization, where the person functions as an asset that can be counted (Nawawi 2005: 37). Furthermore, Ihsanti (2014) explains that Human Resource Competence is the ability or expertise of individuals in an organization or an institutional system to implement their skills and carry out their functions and authority in achieving their goals effectively and efficiently. These competencies are in the form of the ability to achieve a performance, thus producing outputs and outcomes.

Mentioning Competence can be interpreted as a reflection of a person's ability or expertise in a particular field such as achievement ability, verbal communication skills, technical knowledge, ability to manage work pressure and ability to make plans and decisions. The better the quality of my human usmber is utilized, the better the performance results obtained and it will lead to the achievement of the tunjan that has been assigned by the organization itself. To assess the capacity and competence of human resources in carrying out functions including accounting, it can be seen from the level of responsibility and competence of these resources (Iskandar Muda, et al. 2017).`

Technology Utilization

PP No. 56 of 2005 concerning regional financial information systems states that the government and local governments are obliged to develop and utilize advances in information technology to improve the ability to manage regional finances and distribute regional financial information to the public. Another benefit offered in the utilization of information technology is the speed of information processing. Therefore, the use of information technology will greatly help speed up the process of processing transaction data and presenting financial reports (Anggraeni, 2014).

Control System

Internal Control Internal Control delivered by Konrath (2002: 2015), citing the AICPA Professional Standards, Internal control defines the following: The process carried out by the

entity's board of directors, management, and other personnel designed to provide reasonable assurance regarding the achievement of objectives According to Indra Bastian (2007: 7), the Internal Control System is a process carried out by executives designed to provide reasonable assurance regarding the achievement of the reliability of financial statements, compliance with applicable laws and regulations, and the effectiveness and efficiency of operations.

According to Government Regulation Number 60 of 2008 concerning the Government Internal Control System states that: The Internal Control System is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate assurance of the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations.

Quality of Financial Statements

PP No.71 of 2010 concerning Government Accounting Standards states that financial statements are structured reports on the financial position and transactions carried out by the reporting entity. Haryanto (2007: 17) states that the Regional Government Financial Statements (LKPD) in principle are the result of a combination or consolidation of SKPD financial reports.

Research Hypothesis

A hypothesis is a temporary assumption or conjecture made to explain the conjecture by further testing its truth. Based on the research framework, the author draws a hypothesis that the stronger the internal control system in the government, the better the quality of financial reports.

- H1 : The internal control system in the control environment has a positive effect on the quality of financial reports in the West Java region.**
- H2 : The internal control system in risk assessment has a positive effect on the quality of financial reports in the West Java region.**
- H3 : The internal control system in the control environment and risk assessment together have a positive effect on the quality of financial reports in the West Java region.**

METHODS

The type of research is an element that exists in a research design. Researchers use descriptive research types and descriptive survey research methods with quantitative techniques which are primary data, this study aims to analyze whether the Internal Control system in the Control Environment and Risk Assessment as Independent Variables affects the Quality of Financial Statements at the Regional Goods Financial Management Office as the Dependent Variable. The research was conducted in the West Java area.

Research Data Sources are everything that can provide information about the data you want to obtain. Based on the source, the data can be divided into 2 (two), namely:

1. Primary data is data made by researchers for the specific purpose of solving the problems they are handling. Data is collected by researchers themselves directly from the first source or where the object of research is carried out.
2. Secondary Data is data that has been collected for the purpose of solving the problem at hand. This data can be found quickly.

RESULT

In this study, the effect of employee competence and internal control system on the quality of accounting information in local governments in the West Java region was analyzed. Data were collected through questionnaires distributed to employees in various local government agencies.

Variable Operationalization The research variable is the object of research or something that is the point of attention. Research variables are measured by the internal control system and the quality of financial statements. The measurement and operationalization of variables are described in the following table:

Variable Operationalization

Table 1. Variable Operationalization

Sub Variable	Indicator	Measure	Scale
Internal Control System (Control Environment) X1	Delegation of appropriate authority and responsibility	Likert scale 1-5	Ordinal
	Realization of the effective role of government internal control apparatus	1. Strongly disagree	
		2. Disagree	
		3. Neutral	
	Commitment to competence	4. Agree	
Internal Control System (Risk Assessment) X2	Goal Setting	Likert Scale 1-5	Ordinal
	Risk Identification	1. Strongly disagree	
	Risk Analysis	2. Disagree	
		3. Neutral	
		4. Agree	
Quality of Financial Statements Y	Reliable	Likert Scale 1-5	Ordinal
	Relevant	1. Strongly disagree	
	Understandable	2. Disagree	
	Comparable	3. Neutral	
		4. Agree	
		5. Strongly Agree	

Source: Data processed by the author in 2025

Descriptive Analysis of Internal Control System Variables in The Control Environment

Table 2. Description of the Internal Control System Variable Statement Items in the Control Environment (X1)

Respondent's Answer	STS	TS	N	S	SS	Total	Average
Weight	1	2	3	4	5		
Statement 1	F		2	20	8	30	4.2
	Score		6	80	40	126	
	%		20	66.67	26.67	100	
Statement 2	F		2	22	6	30	4.1
	Score		6	88	30	124	
	%		6.67	73.33	20	100	
Statement 3	F		1	20	9	30	4.27
	Score		3	80	45	128	
	%		3.33	66.67	30	100	

Respondent's Answer	STS	TS	N	S	SS	Total	Average
Weight	1	2	3	4	5		
Overall Average							4.19

Source: Primary data, data processed by the author with SPSS 23, 2025

Based on the table above, the assessment of the internal control system in the control environment consists of the results of a questionnaire distributed to SKPD (Regional Work Unit) employees in the western region. In terms of the control system in the control environment, there are indicators of proper delegation of authority and responsibility, preparation and implementation of sound policies regarding the development of human resources and the realization of the role of good government internal control apparatus.

Respondents' perceptions of the statement items regarding the control environment (X_1) are in the high area with an overall average score of 4.19 of the expected ideal value of 5, this means that respondents consider the control environment very important to be implemented in government agencies. In this variable, the highest index value is 4.27 regarding the realization of the role of an effective government internal control apparatus.

The indicator that has the lowest index value of 4.1 regarding the statement item on the preparation and implementation of sound policies regarding human resource development when compared to other indicators. In this case, employees and leaders must always attend every training held by the government.

Descriptive Analysis of Internal Control System Variables in Risk Assessment

Table 3. Description of Statement Items of Internal Control System Variables in Risk Assessment (X_2)

Respondent's Answer	STS	TS	N	S	SS	Total	Average
Weight	1	2	3	4	5		
Statement 1	F		1	20	9	30	4.27
	Score		3	80	45	128	
	%		3.33	66.67	30	100	
Statement 2	F	1	3	20	6	30	3.97
	Score		9	80	30	119	
	%		10	66.67	20	100	
Statement 3	F		3	20	7	30	4.13
	Score		9	80	35	124	
	%		10	66.67	23.33	100	
Overall Average							4.12

Source: Primary data, data processed by the author, 2025

Based on the table above, the assessment of the internal control system in risk assessment which consists of the results of a questionnaire distributed to employees of the Regional Goods Financial Management Office of the West Java Regional Government. In terms of the control system in risk assessment, there are indicators of setting agency objectives by containing specific, measurable, achievable, realistic and time-bound questions and directions, identifying risks to recognize risks from external factors and internal factors using a methodology that is suitable for the objectives of government agencies and objectives at the level of comprehensive activities and conducting risk analysis to determine the impact of identified risks on achieving the objectives of government agencies.

Respondents' perceptions of the statement items regarding the control environment (X_2) are in the high area with an overall average score of 4.12 of the expected ideal value of 5, this means that respondents consider risk assessment very important to be implemented in government agencies. In this variable, the highest index value is 4.27 regarding conducting risk analysis to determine the impact of risks that have been identified on achieving the objectives of government agencies.

The indicator that has the lowest index value of 3.97 regarding the statement item identifies risks to recognize risks from external factors and internal factors using a methodology that is suitable for the objectives of government agencies and objectives at the activity level comprehensively when compared to other indicators. In this case the leadership must really understand what risks will be faced from any party and understand the methodology that is in accordance with the objectives of the agency so that it can avoid the risks that will occur or minimize the risks by looking for so many methodologies so as to achieve the objectives of government agencies.

Descriptive Analysis of Financial Statement Quality Variables

Table 4. Description of Statement Items of the Financial Statement Quality Variable (Y)

Respondent's Answer		STS	TS	N	S	SS	Total	Average
Weight		1	2	3	4	5		
Statement 1	F			2	22	6	30	4.13
	Score			6	88	30	124	
	%			6.67	73.33	20	100	
Statement 2	F		1	7	16	6	30	3.9
	Score		2	21	64	30	117	
	%		0.33	23.33	53.33	20	100	
Statement 3	F			1	21	8	30	4.23
	Score			3	84	40	127	
	%			0.33	2.8	26.67	100	
Statement 4	F			3	21	6	30	4.1
	Score			9	84	30	123	
	%			10	70	20	100	
Statement 5	F			1	21	8	30	4.23
	Score			3	84	40	127	
	%			0.33	70	26.66	100	
Statement 6	F			2	19	9	30	4.23
	Score			6	76	45	127	
	%			6.67	63.33	30	100	
Statement 7	F			4	19	7	30	4.1
	Score			12	76	35	123	
	%			13.33	63.33	23.33	100	
Statement 8	F			3	21	6	30	4.1
	Score			9	84	30	123	
	%			10	70	20	100	
Overall Average								4.13

Source: Primary data, data processed by the author, 2025

Based on the table above, the assessment of the quality of financial statements consisting of the results of questionnaires distributed to employees of the Regional Goods Financial Management

Office of the West Java Regional Government. In terms of the quality of financial statements, there are reliable indicators that have 3 (three) questionnaire statement indexes, relevant has 3 (three) questionnaire statement indexes, understandable has 1 (one) statement index and comparable has 1 (one) statement index.

Respondents' perceptions of indicators regarding the quality of financial reports (Y) are in a high area with an overall average score of 4.13 of the expected ideal value of 5, this means that respondents consider the quality of financial reports at the West Java Regional Goods Financial Management Office to be quite good overall in terms of reliable, relevant, understandable and comparable indicators

Data Analysis

Validity Test

To determine whether a quissioner is valid or not and can be said to be valid if the question or questions are able to reveal something that will be measured by the quissioner, the validity test is carried out by conducting a bilvariate correlation between each indicator score and the total construct score. The results of the bilvariate correlation analysis by looking at the Person Correlation output. With criteria:

1. If sig (2-tailed) < 0.05 = valid
2. If sig (2-tailed) > 0.05 = invalid

Significance is seen from the total column of each question or statement item.

Table 5. Variable Validity Test Results (X) Internal Control System in the Control Environment (X1)

No	Instrument Research	Corrected Item – Total Correlation ($r_{(count) (j)}$)	r table	Description
1	Statement 1	0,450	0,361	Valid
2	Statement 2	0,696	0,361	Valid
3	Statement 3	0,517	0,361	Valid

Source: Primary Data, processed 2025

The validity test results show that all research instrument items in the human resource readiness variable tested in the study stated that each statement instrument is considered valid because the *Corrected Item-Total Corralation* > of r_{table} at a significant 0.05 (5%).

Table 6. Variable Validity Test Results (X) Internal Control System in Risk Assessment (X2)

No	Instrument Research	Corrected Item - Total Correlation ($r_{(count) (j)}$)	r table	Description
1	Statement 1	0,738	0,361	Valid
2	Statement 2	0,689	0,361	Valid
3	Statement 3	0,687	0,361	Valid

Source: Primary Data, processed 2025

The validity test results show that all research instrument items in the human resource readiness variable tested in the study stated that each statement instrument is considered valid because the *Corrected Item-Total Corralation* > of r_{table} at a significant 0.05 (5%).

Table 7. Results of the Validity Test of the Financial Statement Quality Variable (Y)

No	Instrument Research	Corrected Item - Total Correlation ($r_{\text{count} (I)}$)	r table	Description
1	Statement 1	0,669	0,361	Valid
2	Statement 2	0,482	0,361	Valid
3	Statement 3	0,490	0,361	Valid
4	Statement 4	0,362	0,361	Valid
5	Statement 5	0,701	0,361	Valid
6	Statement 6	0,606	0,361	Valid
7	Statement 7	0,480	0,361	Valid
8	Statement 8	0,363	0,361	Valid

Source: Primary Data, processed 2025

The validity test results show that all research instrument items in the information system readiness variable tested in the study stated that each statement instrument is considered valid because the Corrected Item-Total Correlation > of r table at a significant 0.05 (5%).

Reliability Test

Reliability test is a measuring tool to measure a questionnaire which is an indicator of a variable. A questionnaire is said to be reliable if the respondent's answer is stable over time. Measuring the reliability or not of the questionnaire used in the research variables, the method used to measure the reliability of each variable is *Cronbach's Alpha* method where the research instrument is said to be reliable if the alpha value is > 0.600.

Table 8. Results of Variable Reliability Test (X) Internal Control System in the Control Environment and Quality of Financial Statements (Y)

Variable	Cronbach's Alpha	Limit Reliability	Description
Environment Control Environment	0,64	0,60	Reliable
Risk Assessment	0,77	0,60	Reliable
Quality of Financial Report Financial Report Quality	0,70	0,60	Reliable

Source: Primary Data, processed 2025

The table above shows that the Cronbach's alpha value of all variables is greater than 0.60, so it can be concluded that the instrument of the questionnaire used to explain the control system variables in the control environment, risk assessment and quality of financial statements is declared reliable or can be trusted as a variable measurement tool.

Multiple Linear Regression Test

To show how far the influence of the independent variable, namely the implementation of performance-based budgeting partially on the dependent variable, namely the financial performance of the regional goods financial management office in the West Java regional government.

Table 9. Multiple Linear Regression Analysis
Coefficients ^a

Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	14,080	6,356		,000
	LP	1,460	,463	,539	,004
	PR	,047	,425	,019	,013

Source: Primary Data, processed 2025

a. Dependent Variable: Quality of Financial Statements

From this table, the multiple regression equation is obtained as follows:

$$Y = 14.080 + 1.460x_1 + 0.047x_2 + E$$

Based on the multiple regression equation formed and the table as a result of regression analysis, the following explanation can be given:

1. The constant and coefficient of the independent variables have positive values. This indicates that the multiple regression equation has a unidirectional relationship. This means that the quality of financial statements is getting better as the internal control system gets stronger with indicators of the control environment and risk assessment.
2. The regression coefficient is 1.460 for the auditor ability variable (X1), this value indicates that every 1% increase in X1 will cause an increase in Y by 1.460% (assuming that the other independent variables are constant).
3. The regression coefficient is 0.047 for the auditor experience variable (X2), this value indicates that any increase in X2 by 1% will increase Y by 1.460% (assuming that the other independent variables are fixed). Causes an increase in Y by 0.047% (assuming that the other independent variables are fixed).

Hypothesis Test

Partial Regression Test (t)

The t test shows how far the influence of one explanatory or independent variable individually in explaining the variation in the dependent variable and is used to determine whether or not the influence of each independent variable individually on the dependent variable is tested at a significance level of 0.05 (Ghozali, 2013: 88). 2013:88). The t test results obtained in this study are shown in the table as follows:

Table 10. Test Results Coefficient

Model		Unstandardized Coefficients		Standardize Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	14.080	4.079		1.392	.0355
1	Control Environment	1.460	.463	.539	3.155	.004
	Risk Assessment	.047	.425	.019	2.110	.013

a. Dependent Variable: Y

The results of the regression coefficient research partial significance t value as follows:

- a. The effect of the control environment on the quality of financial statements has a t_{count} value of $3.155 > t_{\text{(table)}} 1.703$ or a sig value smaller than 0.05 ($0.004 < 0.05$), it can be concluded that H_1 is accepted. This shows that partially the control environment has a significant effect on the quality of financial statements.
- b. The effect of risk assessment on the quality of financial statements is obtained $t_{\text{(count)}} 2.110 > t_{\text{(table)}} 1.703$ or sig value smaller than 0.05 ($0.013 < 0.05$), it can be concluded that H_2 is accepted. This shows that risk assessment has a significant positive effect partially on the quality of financial statements.

CONCLUSION

Based on the previous discussion regarding the Effect of the Internal Control System on the Quality of Financial Statements at the West Java Regional Financial Management Office, the conclusions are as follows:

1. The Internal Control System in the Control Environment partially has a positive effect on the Quality of Financial Statements at the Regional Financial Management Office of Bogor Regency. With the t test results having a significant $0.004 < 0.05$ and $t_{\text{count}} 3.155 > t_{\text{table}} 1.703$. This means that if the Internal Control System in the Control Environment has generally been implemented well, the West Java Regional Financial Management Office. However, the preparation and implementation of a sound policy on human resource development has not been implemented optimally.
2. The Internal Control System in Risk Assessment partially has a positive effect on the Quality of Financial Statements at the West Java Regional Goods Financial Management Office. With the t test results having a significant $0.013 < 0.05$ and $t_{\text{count}} 2.110 > t_{\text{table}} 1.703$. This means that the Internal Control System in Risk Assessment in general has been implemented properly at the West Java Regional Goods Financial Management Office. However, in identifying risks from external factors and internal factors using a methodology that is appropriate for the objectives of government agencies and objectives at the activity level comprehensively, it must still be improved.
3. The Internal Control System in the Control Environment and Risk Assessment simultaneously has a positive and significant effect on the Quality of Financial Statements at the West Java Regional Goods Financial Management Office. With the results of testing the F hypothesis has a significant value of $0.009 < 0.05$ and a value of $F_{\text{(count)}} 5.717 > F_{\text{(table)}} \text{ of } 3.35$. Thus it means that ~~the~~ better the Internal Control System in the Control Environment and Risk Assessment, the better the Quality of Local Government Financial Statements at the West Java Regional Financial Management Office.

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