

The Effect of Implementing an Internal Control System, Implementing Information Technology and Human Resource Competence on the Quality of Financial Reporting (Study of South Aceh Regional Work Unit)

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ABSTRACT

This research seeks to examine how the adoption of an internal control system, the use of information technology, and the competence of human resources impact the quality of financial reporting in the South Aceh District Working Unit (SKPK). The research population included 37 SKPKs, with 111 questionnaires distributed to the Head of SKPK, Expenditure Treasurer, and Financial Administration Officers (PPK-SKPK). The data was analyzed using multiple linear regression with SPSS software. The findings reveal that the implementation of internal control systems, information technology, and human resource competencies has an impact on the quality of financial reporting. Furthermore, both the individual implementation of internal control systems and information technology positively influence the quality of financial reporting.

INTRODUCTION

One form of public accountability of regional governments to the people is accountability for regional budget performance management through the submission of accountability reports for the execution of the Regional Revenue and Expenditure Budget (APBD) every year to the Regional Legislative Council (DPRK) as well as the results of audits from the Financial Audit Agency (BPK) and users other financial reports according to their respective needs. Central government ministries' and institutions' financial reporting quality significantly depends on the quality of their work units. Similarly, regional governments' financial reporting standards depend on their respective Regional Work Units (SKPK). Despite this, there remains an issue with the inadequate and uneven distribution of employees knowledgeable in accounting and reporting, particularly within regional governments (Simanjuntak, 2021).

The Financial Audit Agency (BPK), acting as an external auditor, assesses the quality of financial reports (LKPD) from regional governments in order to issue opinion statements (Lestari & Rahim, 2021). According to Article 4, point 1 of Law Number 15 of 2004, the BPK's audits encompass financial audits, performance audits, and audits with specific objectives. Indriansih's (2014) research indicates that BPK audit results can lead to one of four opinions: unqualified, qualified, adverse, and disclaimer of opinion. The fairness level is determined based on the adherence to financial reports aligned with government accounting standards, the adequacy of disclosures, adherence to relevant regulations, and the effectiveness of internal controls.

A notable issue concerning the inconsistency in understanding Government Accounting Standards (SAP) The quality of financial reporting in South Aceh Regency is influenced by the performance of all SKPKs collectively. Additionally, several PPK-SKPKs still rely on assistance from the Regional Financial and Asset Management Agency (BPKD) to prepare their financial reports. This reliance is due to a need for more personnel with sufficient accounting knowledge or background (rank data for South Aceh Regency 2019). Furthermore, the financial management HR in SKPKs needs to demonstrate a more robust comprehension of regulations and administrative practices, particularly in financial administration aspects like asset management, inventory control, procurement management, and income administration; substantial enhancements are needed (BPK 2016-2018). Several SKPKs still face substantial demands for returns and compensation claims (TP/TGR).

Additionally, the internal control system needs to be stronger, as evidenced by entities that delay submitting their financial reports. This implies that the current standard of financial reports from SKPK in South Aceh Regency needs to be revised. Contributing factors include the need for a more robust internal control system, improved use of information technology, and enhanced human resource competency in South Aceh Regency. This is corroborated by Yuliani's (2010) research, which suggests that the insufficient quality of reports on finances may result from the preparers' inadequate grasp of accounting principles, the less than optimal execution of the regional financial accounting

information system, and the insufficient function of internal audit. Human resources must grasp and apply accounting principles to prevent errors and ensure financial reports adhere to government standards (Hainil & Silvera, 2021). Research conducted by Pujanira and Taman (2017) demonstrates that the competency of human resources has a favorable effect on the financial reporting standard.

LITERATURE REVIEW

Agency Theory

The principal-agent theory explores a contractual arrangement between two or more entities, whether individuals, groups, or organizations. In this relationship, one party (the principal) enters into a contract, explicitly or implicitly, with another party (the agent). The principal expects the agent to execute tasks as outlined by the principal, thus granting authority through delegation. According to Lupia and McCubbins in Halim and Abdullah (2006), delegation happens when one person or group (the principal) chooses another person or group (the agent) to represent the principal's interests.

Based on research by Halim & Abdullah (2006), in agency theory, two parties carry out contracts and agreements; the entity delegating authority is identified as the principal, whereas the entity receiving the authority is termed the agent. The emergence of issues regarding agency will occur when the authority holder focuses on matters related to his interests when carrying out the budgeting process, implementation, decision making, and preparing financial reports that are reasonable as a form of work results of the authority holder by the wishes of the authority giver so that they can protect their position and always look good and correct in the eyes of those in authority.

Quality of Financial Reporting

The quality of a company's financial reports primarily depends on the utility of the information offered to all its users and the adherence to a conceptual framework and basic accounting principles. Financial statements achieve a high standard when they offer clear information that fulfills the decision-making requirements of users, accessible from misleading content or significant errors, and are deemed reliable, enabling comparison with previous periods. Financial reporting by local governments aims to furnish information that aids decision-making, serves as a tool for public accountability, and provides data for assessing organizational performance. The information presented in financial reports must be pertinent or applicable to fulfill the objectives of government financial reports, but it cannot fully fulfill these objectives. Supplementary information, such as non-financial reports, can be included alongside financial reports to offer a more comprehensive overview of a reporting entity's operations. LKPD is anticipated to furnish users with information essential for evaluating accountability and facilitating socio-political-economic decisions (Arsyati, 2010).

Implementation of an Internal Control System

The internal control system encompasses the organizational structure, methods, and procedures orchestrated to protect organizational assets, ensure the accuracy and reliability of accounting data, and promote efficiency and compliance with managerial directives (Mulyadi, 2017). Regulation No. 60 of 2008, issued by the Minister of Home Affairs, defines internal control as a process to instill sufficient confidence in achieving objectives, ensuring program and activity implementation effectiveness, and complying with statutory regulations (Mardiana & Fahlevi, 2017). The government's internal control system consists of a continuous sequence of efforts and initiatives undertaken by leaders and staff to ensure adequate assurance in achieving organizational objectives through efficient and effective operations, ensuring the reliability of financial reports, and complying with legislative requirements (Widari & Sutrisno, 2017).

Application of Information Technology

Roviyantie (2012) states that information technology refers to a set of technologies utilized for data processing, encompassing tasks such as processing, compressing, retrieving, organizing, and storing data in various ways to produce high-quality information. This technology employs a cluster of computers for data processing, a network system to interconnect computers as required, and telecommunications technology to facilitate global data distribution and access. Septianingsih (2015) states that technology refers to a computer system consisting of hardware, software, and data and service support provided to assist users in completing tasks. Technology that uses computers is used to process information. Susilawati & Sunarti (2011). Information technology integrates computer and telecommunication technologies with diverse elements, such as hardware, software, databases, network technology, and additional telecommunications equipment. Moreover, Sembiring (2013) elucidated that information technology encompasses computers (mainframe, mini, micro), software, databases, and networks.

Human Resources Competency

Competence, as defined in the Big Indonesian Dictionary (2005), refers to the authority or power to make decisions and the capability to understand a language's abstract or internal grammar. Competence is a person's essential characteristics causal to extraordinary work performance or effectiveness. Competency is a set of specific behaviors that can be observed and are needed by someone to carry out a role and achieve company targets successfully. Then, the competency model is described as a blend of behaviors encompassing knowledge, skills, and attributes necessary to proficiently fulfill one's role within the organization and achieve desired performance standards (Sukmaningrum, 2012).

METHODOLOGY

The population in this study was SKPK South Aceh, with a total of 37 SKPK. The sampling method employed in this study is the saturation sampling

technique, also known as the census method. The census method collects data directly from the totality of population elements (Sekaran & Bougie, 2017). Three questionnaires were distributed to each SKPK in the South Aceh Regency, totaling 111 respondents. The respondents included the Head of SKPK, the Expenditure Treasurer, and the Financial Administration Officer (PPK-SKPK). They were asked to evaluate the implementation of the internal control system, the application of information technology, human resource competency, and the quality of financial reporting in their respective work units. The observation period is from 2017-2021, and the population is 37 SKPK.

Analysis Method

The analytical approach utilized in this study is multiple linear regression analysis. According to Pramesti (2017:25), Linear regression analysis is a statistical technique employed to ascertain if there exists a connection to assess the relationship between the independent variable (predictor) and the dependent variable (response), as well as to measure the impact of the independent variable on the dependent variable.

RESEARCH RESULT

Respondent Characteristics

Table 1 Characteristics of Respondents

No	Item	Frequency	Percentage
1	Gender		
	- Man	69	62,2
	- Woman	42	37,8
	Total	111	100
2	Position		
	Regional Secretary	1	0,9
	Board Secretary	1	0,9
	MPU Secretary	1	0,9
	- MPD Secretary	1	0,9
	- MAA Secretary	1	0,9
	- Baitul Mal Secretary	1	0,9
	- Inspector	1	0,9
	- Head of Department	24	21,6
	- Head of Agency	1	0,9
	- Director BLUD	5	4,5
	- PPK	37	33,3
	- Treasurer	37	33,3
	Total	111	100
3	Ages		
	20-30	2	1,8
	31-40	23	20,7
	41-50	55	49,5
	>50	31	27,9
	Total	270	100

4	Last education		
	Senior High School/equal	16	14,4
	DIII	8	7,2
	DIV	2	1,8
	S1	62	55,9
	S2	23	20,7
	Total	111	100

Source: Primary Data (processed), 2022

Table 1 shows that for gender, there were 69 male respondents (62.2%) and 42 female (37.8%). For positions, it is known that one person for each respondent consists of a regional secretary, secretary, secretary of MPU, MPD, and MAA, as well as Baitul Mal, secretary, inspector, and head of agency. In contrast, 24 people (21.6%) are heads of service, five people (4.5%) are BLUD directors, and 37 people (33.3%) are PPK and treasurer, respectively. For age, respondents with known age were 2 (1.8%) people aged 20-30 years, 31-40 years old as many as 23 people (20.7%), 41-50 years old as many as 55 people (49.5%), > 50 years as many as 31 (27.9%). Respondents with a DIII educational background were 16 people (14.4%), DIV were eight people (7.2%), bachelor's degrees were 62 people (55.9%), and master's degrees were 23 people (20.7%). For work period or length of work, five people (4.5%) worked 6-10 years, 40 people worked 11-15 years (36.0%), and 66 people (59.5%) worked > 15 years.

Classic Assumption Test

Normality test

Table 2 Normality Test Result

		Unstandardized Residual
N		111
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.30512156
Most Extreme Differences	Absolute	.048
	Positive	.048
	Negative	-.058
Kolmogorov-Smirnov Z		1.610
Asymp. Sig. (2-tailed)		.148

a. Test distribution is Normal.

Source: Primary Data (processed), 2022

According to Table 2, the significance level obtained from the normality test is 0.148, surpassing the threshold of 0.05. Similarly, the one-sample Kolmogorov-Smirnov test reveals that the variables possess an asymptotic significance (two-tailed) value exceeding the 0.05 significance level, indicating that these variables are normally distributed.

Multicollinearity Test

Tabel 3 Multicollinearity Test Result

Variabel Independen	Tolerance	VIF	Information
Implementation of Internal Control System (X1)	0.561	1.782	Non-multicollinearity
Application of Information Technology (X2)	0.830	1.205	Non-multicollinearity
HR Competency (X3)	0.492	2.031	Non-multicollinearity

Source: Primary Data (processed), 2022

Table 3 indicates that the tolerance value for the independent variable is above 0.10, and the VIF value is below 10. According to Ghazali (2013), a regression model displays multicollinearity if the tolerance value is less than 0.10 and the VIF value is greater than 10. Therefore, it can be concluded that the regression model for the independent variables does not suffer from multicollinearity and satisfies the assumptions of the multicollinearity test.

Heteroscedasticity Test

This study indicates that the data displays a random distribution, implying the absence of heteroscedasticity. The results of the heteroscedasticity test are illustrated in Figure 1 below.

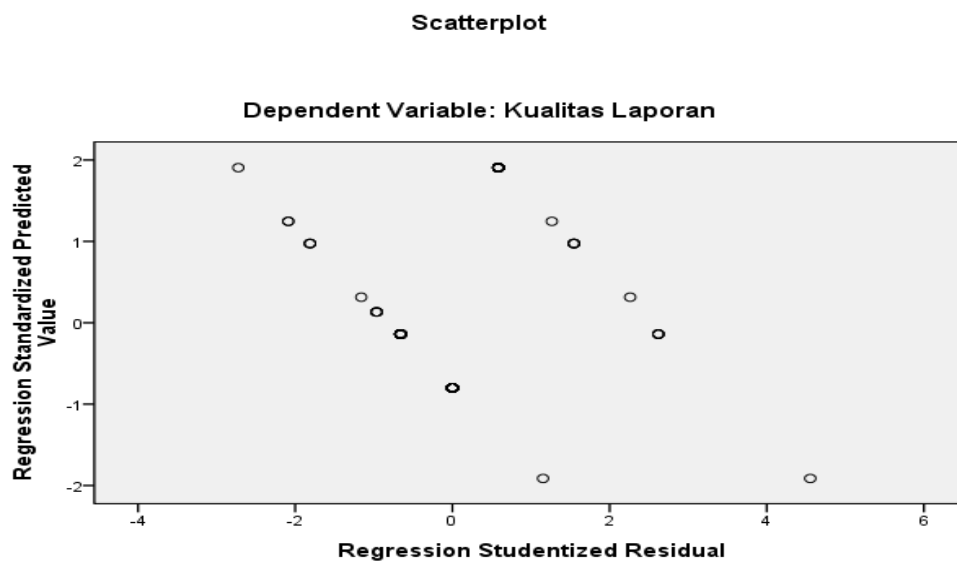


Figure 1. Heteroscedasticity Test Results

Hypothesis Testing Results

Regression analysis assesses the impact of the independent variable on the dependent variable. Multiple linear regression analysis is used to obtain regression coefficients, which help decide whether to accept or reject the proposed hypothesis. The results of the regression analysis are presented in Table 4.

Table 4 Results of Multiple Linear Regression Analysis

No	Variable	Coefficient Value	t value	Significant Value	F Value/Significant	R/R2/Adj.R2
1.	Implementation of Internal Control System (X1)	0.284	2.978	0.004	35,495/0,000	0,706/0,449/0,485
2.	Application of Information Technology (X2)	0.201	3.115	0.002		
3.	HR Competency (X3)	0.339	3.800	0.000		
4.	Constant	0.706	1.941	0.045		

Source: Primary Data (processed), 2022

Based on the data processing outcomes obtained through the SPSS program, depicted in Table 4, the regression equation:

$$Y = 0,706 + 0,284X1 + 0,201X2 + 0,339X3 + e \dots\dots\dots (1)$$

According to Table 4, the constant value is 0.706, suggesting that when the implementation of the internal control system (X1), the application of information technology (X2), and HR competency (X3) remain constant, the quality value of the report (Y) is 0.706.

Simultaneous Test

The calculated F value is 35.495 (Table 4), with a significance value of 0.000, which is below the threshold of 0.05. It is apparent that the utilization of an internal control system (X1), the adoption of information technology (X2), and HR competency (X3) collectively influence the quality of reports (Y). The R Square value of 0.449 signifies that 44.9% of the variance in the quality of financial reporting variables is collectively accounted for by changes in the implementation of internal control systems (X1), application of information technology (X2), and HR competency (X3). In comparison, the remaining 55.1% is attributed to other variables beyond the scope of this research model.

Partial Test

The Effect of Implementing an Internal Control System (X1) on the Quality of Financial Reporting (Y)

As shown in Table 4, the test results indicate that the regression coefficient value for the variable representing the internal control system (X1) implementation is $b_1 = 0.284$, with a significance level of 0.004, less than 0.05. According to the predetermined hypothesis testing criteria, if $sig < 0.05$, then H_a is not rejected, or H_0 is rejected. Therefore, it can be inferred that

implementing an internal control system impacts the quality of financial reporting (Y). Moreover, the positive regression coefficient value of b_1 implies that implementing an internal control system positively influences financial reporting quality.

The Effect of Application of Information Technology (X2) on the Quality of Financial Reporting (Y)

Based on the test results shown in Table 4, the regression coefficient value corresponding to the variable representing the application of information technology (X2) is $b_2 = 0.201$, with a significance level of 0.002, less than 0.05. As per the established hypothesis testing criteria, if $\text{sig} < 0.05$, H_a is not rejected, or H_0 is rejected. Therefore, it can be deduced that information technology affects the quality of financial reporting (Y). Moreover, the positive regression coefficient value of b_2 indicates that the application of information technology positively impacts the quality of financial reporting.

Influence of HR Competency (X3) on Financial Reporting Quality (Y)

Based on the test results in Table 4, the regression coefficient value for the HR competency variable (X3) is $b_3 = 0.339$, with a significance level of 0.00, less than 0.05. As per the established hypothesis testing criteria, if $\text{sig} < 0.05$, H_a is not rejected, or H_0 is rejected. Therefore, it can be concluded that HR competency influences the quality of financial reporting (Y). Furthermore, the positive regression coefficient value of b_3 indicates that HR competency positively affects the quality of financial reporting.

DISCUSSION

The Influence of Implementing an Internal Control System, Implementing Information Technology, and Human Resource Competency Together on the Quality of Financial Reporting

The results suggest that the quality of financial reporting is affected by implementing an internal control system, the application of information technology, and the proficiency of human resources. When considering the implementation of these factors collectively, Internal Control Systems, Information Technology Integration, and Human Resource Competency account for 44.9% of the variability observed in reporting quality. The remaining 55.1% of the variation is attributed to other factors.

The Effect of Implementing an Internal Control System on the Quality of Financial Reporting

The research findings suggest that implementing an internal control system positively affects the quality of financial reporting. PP No. 60 of 2008 describes the Government Internal Control System (SPIP) as a comprehensive internal control mechanism implemented across central and regional governmental bodies. The internal control system within local government structures also shapes the quality of financial reporting. This assertion is detailed in Appendix I of Minister of Home Affairs Regulation No. 4 of 2008,

where the quality of financial reporting is not only determined by conformity with SA and the internal control system.

This aligns with a study conducted by Mokoginta, Lambey, and Pontoh (2017), demonstrating that the internal control system directly impacts the quality of governmental financial reporting. Similarly, Herawati's 2014 research also concluded that the internal control system positively correlates with the quality of financial reports within local government entities.

The Effect of Application of Information Technology on the Quality of Financial Reporting

The findings indicate that implementing information technology improves the quality of financial reporting. This is consistent with research by Tanjung and Rahayu (2021) and Kalumata, Ilat, and Warongan (2018), which also found that adopting information technology positively impacts financial reporting quality.

The quality of financial reports produced by local governments hinges on technological advancements. This research supports the results of Mene, Karamoy, and Warongan (2018), who demonstrate that employing information technology positively influences the quality of financial reporting within local government contexts. These outcomes suggest that information technology has effectively delivered the anticipated benefits, particularly enhancing the financial reporting standard.

The Influence of Human Resource Competency on Report Quality

The research results reveal a positive relationship between the competence of human resources and the quality of financial reporting. In achieving effective financial management, the government must have competent human resources. Bastian (2016) emphasized that proficient human resources, mainly those skilled in government accounting, are essential for preparing and compiling high-quality financial reports. Competency in human resources is a crucial factor in enhancing the quality of LKPD.

This research supports the results of Wahyudi (2016) and Utama (2017), who found that HR competency positively impacts the quality of financial reporting at the regional level. However, this research does not support the results of Syarifudin's (2014) research on the Kebumen Regency Government, where HR competency did not influence the quality of LKPD. Likewise, it does not support the research results of Kalumata, Ilat, and Warongan (2018) on the regional government of North Sulawesi Province, and this indicates that human resources do not influence the timeliness of financial reporting in regional governments.

CONCLUSIONS AND RECOMMENDATIONS

Based on the study's results after testing several research results, from the study, several conclusions can be drawn. Firstly, the quality of financial reporting is influenced by adopting an internal control system, information technology, and human resource competency. Specifically, implementing an internal control system positively affects financial reporting quality.

Additionally, information technology enhances financial reporting quality, and the competency of human resources also contributes positively to the quality of financial reporting. The findings of this study recommend increasing the adoption of internal control systems, the use of technology, and the development of HR competencies, as these have been shown to improve the accuracy and reliability of financial statements. Furthermore, financial report preparers still need to improve their competence by attending seminars on preparing good and correct financial reports. Finally, it is necessary to increase the ability to use information technology so that expectations can be presented in all financial reports.

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