

## **Influence of Human Resources, Information Technology, and Legal Regulations on the Timeliness of Output Achievement Reporting (Case Study on Work Units within the KPPN Yogyakarta)**

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### ABSTRACT

This research aims to examine the influence of the variables of human resources, information technology, and legal regulations on the timeliness of output reporting in work units within the KPPN Yogyakarta. The approach used in this research is a quantitative approach with a causal relationship method. Data is collected through questionnaires, and the method employed is purposive sampling with multiple linear regression analysis. A total of 42 respondents are gathered. The results indicate that the variables of human resources, information technology, and legal regulations have a positive impact on the timeliness of output reporting.

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## **INTRODUCTION**

Reporting on output achievement data is a crucial component of budget monitoring and evaluation, aimed at ensuring the quality of expenditures in line with performance-based budgeting principles. According to PMK No. 195/PMK.05/2018 regarding Monitoring and Evaluation of Budget Expenditures for Government Ministries/Agencies, the Minister of Finance, as the State Treasurer (BUN), assesses the quality of expenditure performance using the Budget Implementation Performance Indicators (IKPA). The IKPA includes four approaches: alignment with planning, effectiveness of budget implementation, efficiency of budget implementation, and compliance with regulations. Output achievement is included in the effectiveness indicators of budget implementation, which assesses the achievement of outputs and the completion of payment processes.

The State Treasury Service Office (KPPN) is a vertical agency of the Directorate General of Finance that carries out the authority of the Ministry of Finance and the Directorate General of Finance, to collect funds at the expense of the budget, and manage revenue and expenditure budgets through laws and regulations. KPPN has made efforts to support work units in reporting output achievements in a timely manner through regular socialization and technical guidance to work units. Timeliness of reporting is very important considering the value of the percentage of output achievements in IKPA is 25%. If the work unit is late in submitting the output achievement report, it will affect the IKPA value, which means that the performance value of the work unit is low.

In Indonesia, there are still delays in reporting even though KPPN has routinely carried out technical guidance or socialization. It is possible that this is also the case in Yogyakarta Special Region Province. Prior to the reporting date, KPPN staff have often reminded work units that have not submitted output achievement reporting before the deadline. However, the problem that occurs is that the work unit submits output achievements through the Agency Level Financial Accounting System (SAKTI) application later than the predetermined date, which is no later than 10 (ten) working days in the following month.

A number of previous studies have tried to identify factors that influence the reporting accountability of expenditure treasurers. According to research by (Anggita Fitriana et al., 2020) human resource factors affect timeliness because the higher the quality of human resources in managing the accounting system of the work unit agency, it will increase the percentage of timeliness in submitting financial reports. The same results as research conducted by (Shofa et al., 2022) indicating that human resources positively influence financial reporting. However, a study by (Ali, 2020) found that the human resource variable did not affect the timeliness of accountability reports.

The utilization of information technology will significantly enhance the speed of the process preparing and reporting treasurer accountability reports accurately. Research conducted by (Jumardi et al., 2022) showed that the use of information technology impacts the accuracy of accountability report submissions. Because if the government apparatus is supported by high human

resource skills are enhanced by the utilization of information technology, it will affect work behavior. The same results from research conducted by (Jaya & Ruliaty, 2019) which states that information technology impacts the timeliness of financial reporting. However, research by (Yunus et al., 2021) indicates that the utilization of information technology does not affect delays in submitting financial accountability reports.

Legal regulations set by the Ministry of Finance stipulate that reporting of output achievements is no later than 10 (ten) working days of the following month. According to (Alvina & Marfuah, 2023), legal regulations affect the timeliness of submitting accountability reports. With clear regulations regarding the control and accountability of the use of the state budget (APBN), along with the consistent application of strict sanctions, it is hoped that the timeliness of reporting can be improved.

Several previous studies have examined budget absorption, the quality of financial reporting, and the timeliness of accountability reports from spending treasurers. However, there has not been any research focusing on the reporting of output achievements in work units, prompting the author to investigate the “The Effect of Human Resources, Information Technology, Legal Regulations on the Timeliness of Reporting Output Achievements in Work Units within the State Treasury Service Office (KPPN) Yogyakarta.”

## **THEORETICAL REVIEW**

### ***Good Governance***

Good Governance is defined as effective governance that enables a country to achieve its development goals and uphold the rule of law. Additionally, good governance serves as a benchmark for government performance in efforts to realize justice and prosperity for its citizens.

The principle of good governance in the government performance process is a challenge to be able to realize a government system that is democratic, transparent, clean, accountable and can be useful for the benefit of society (Syairozi et al., 2021). One concrete effort by the government to implement these principles is by submitting accountability reports on time and in accordance with the applicable government accounting standards.

Good governance emphasizes the processes, systems, procedures, formal or informal rules that organize an organization where existing rules must be applied and obeyed. Good governance is also more directed towards increasing effectiveness in terms of using organizational resources in line with organizational goals. The process is carried out transparently to determine government objectives, performance assessment and achievement, also known as clean and good governance.

### ***Human Resources (HR)***

Human Resources (HR) refers to all the individuals within an organization who contribute to achieving its goals. HR is the most important element within an organization that must be acknowledged and supported by management. The competencies of HR encompass abilities and characteristics,

such as knowledge, skills, and attitudes necessary for individuals to perform their tasks effectively.

Competence refers to the fundamental characteristics of a person that enable them to perform their job better. The success of an organization is driven by the quality of its people. Human Resources will function optimally if the organization supports their career growth by acknowledging their true competencies. With a relevant educational background, individuals can more easily understand and carry out their tasks. Additionally, training provided by the organization allows individuals who initially lack skills to become proficient, while those who are already competent can improve further (Dimo, 2020).

However, in reality, many reporting operators at the work unit level do not have an educational background in accounting. Furthermore, internal and external transfers within the work units often lead to frequent changes in reporting operators. This situation, in the author's view, may result in inaccurate submissions of output achievement reports and could potentially cause delays.

Based on the discussion above, the research hypothesis proposed in this study is : H1: Human Resources positively influence the timeliness of reporting output achievements.

### ***Information Technology***

The utilization of Information Technology refers to the optimal use of computers and networks by individuals to expedite tasks and enhance performance. Rapid advancements in information technology provide all parties with the opportunity to access, manage, and utilize information in regional government financial reports quickly and accurately (Indriyana, 2021).

Work units utilize the Agency Financial Application System to submit reports on output achievements. This application serves as a means for work units to support the implementation of the State Treasury and Budget System for financial management, encompassing the stages from planning to budget accountability. Through this application, operator staff can input the realized output achievements on a monthly basis.

The optimal utilization of Information Technology, supported by competent human resources, can enhance the speed and accuracy of task completion, thereby reducing manual and time-consuming work. In terms of transparency, the use of information technology will facilitate interested parties, particularly the Yogyakarta Regional Treasury Service Office, in accessing and monitoring the process of reporting output achievements. Regarding the use of computer equipment, the operator staff of the work units are expected to be able to operate computer devices to support the timeliness of output achievement reporting.

Based on the discussion above, the research hypothesis proposed in this study is : H2: Information technology positively influence the timeliness of reporting output achievement.

### ***Legal Regulations***

The legal regulations governing the reporting of output achievements are stipulated in the Regulation of the Director General of the Treasury No. PER - 5 / PB / 2024 concerning Technical Guidelines for Assessing Performance Indicators for the Implementation of State Ministry/Agency Expenditure Budgets. One aspect of the IKPA is the quality of budget implementation. The assessment of the quality aspect of budget implementation refers to the ability of the work units to achieve the outputs as defined in the DIPA.

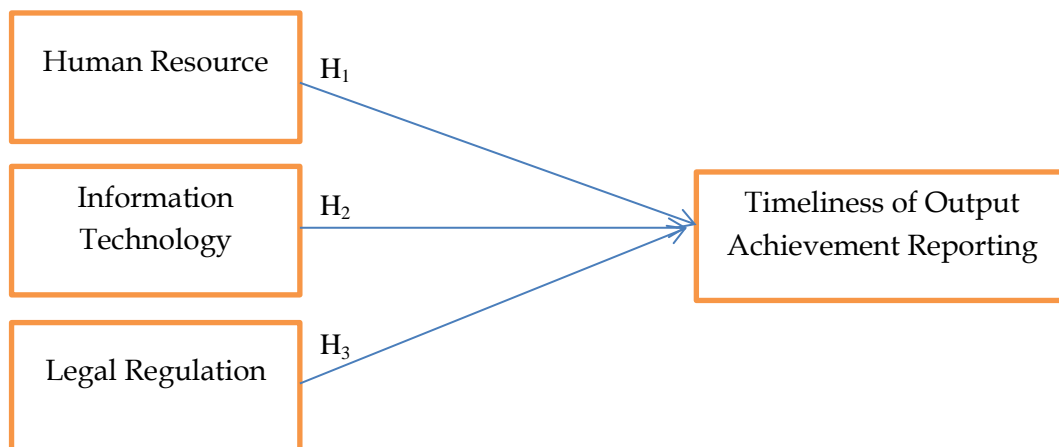
The performance indicator for the quality aspect of budget implementation is the Output Achievement. The timeliness of submitting output achievement data is required to be no later than the first 10 working days of the following month. If the work unit does not submit the data on time, the IKPA score obtained by the work unit will not be optimal. The existence of clear legal regulations regarding the accountability of the use of the State Budget funds, coupled with strict sanctions that are consistently applied, is expected to influence the timeliness of reporting (Patiran & Bonsapia, 2018).

Although there are applicable legal regulations that are frequently disseminated by the KPPN, in reality, there are still some work units that are non-compliant and negligent towards these regulations. This can result in a decline or poor performance score for the work unit.

Based on the discussion above, the research hypothesis proposed in this study is : H3: Legal regulations have a positive effect on the timeliness of output achievement reporting.

### ***Conceptual Framework***

In this study, the author utilizes several factors that may influence the timeliness of reporting output achievements. These factors include human resources, information technology, and legal regulations. To assist in understanding the factors that can impact the use of information, a conceptual framework is necessary and can be observed in the research framework presented in figure below



**Figure 1. Conceptual Framework**

The following hypotheses are formulated:

- H1 : Human resources have a positive influence on the timeliness of output achievement reporting.
- H2 : Information technology have a positive influence on the timeliness of output achievement reporting.
- H3 : Legal regulations have a positive influence on the timeliness of output achievement reporting.

**METHODOLOGY**

The type of research conducted is quantitative research using a causal relationship method to examine the relationship between human resources, information technology, and legal regulations on the timeliness of output achievement reporting. This research uses purposive sampling, a method that involves choosing samples according to predetermined criteria. Data is collected using a questionnaire created with Google Forms and distributed through the WhatsApp group of Forkom KPPN Yogyakarta. The sample consists of application SAKTI commitment operators from all work units within KPPN Yogyakarta, totaling 247 work units. The data collection method used is the questionnaire. The analytical techniques employed include Validity Testing, Reliability Testing, Classical Assumption Testing which includes Normality Test, Multicollinearity Test, Heteroscedasticity Test, and Hypothesis Testing like Multiple Linear Regression Test and t-Test. (Candra & Wafa, 2023).

**RESULTS**

*Description of the Research Object*

This study was conducted at KPPN Yogyakarta, located at Gedung Keuangan Negara, Jl. Kusumanegara No. 11, Semaki, Kec. Umbulharjo, Yogyakarta City, Special Region of Yogyakarta. A total of 42 respondents filled out the questionnaire from a target sample of 247 work unit operators. Below is an overview of the data from the respondents who completed the questionnaire.

Table 1 Characteristics of Respondents

Characteristics	Total	Percentage
Gender:		
Male	20	47,62%
Female	22	52,38%
Age		
< 25 years	1	2,38%
26 - 30 years old	5	11,90%
31 - 35 years old	6	14,29%
36 - 40 years	12	28,57%
> 41 years	18	42,86%
Last Education		
High school	7	16,67%
DIII	6	14,28%
DIV / S1	22	52,38%

Master's degree	7	16,67%
Length of Service at the Agency		
< 3 years	10	23,80%
3 - 5 years	3	7,15%
6 - 10 years	7	16,67%
> 10 years	22	52,38%
Length of Service in Finance Staff		
< 3 years	6	14,28%
3 - 5 years	4	9,53%
6 - 10 years	17	40,48%
> 10 years	15	35,71%
Following Socialization		
Ever	21	50%
1 time	1	2,38%
> 1 time	15	35,72%
Never	5	11,90%

Source: Primary data processed, 2024.

### *Validity Test of Data*

The validity test is a method for assessing the quality of primary data to determine whether the questions in the questionnaire are valid. An instrument is considered valid if the calculated r value is greater than the table r value. In this study, with  $n = 42 - 2 = 40$ , the critical value is 0.3044. Each valid question must have a calculated r value greater than 0.3044. The validity test results for each question are as follows :

Table 2 Data Validity Test Results

Variables	Question	R count	R table	Description
Human Resources	X1P1	0,869	0,3044	Valid
	X1P2	0,875	0,3044	Valid
	X1P3	0,908	0,3044	Valid
	X1P4	0,768	0,3044	Valid
Information Technology	X1P1	0,970	0,3044	Valid
	X1P2	0,970	0,3044	Valid
	X1P3	0,970	0,3044	Valid
	X1P4	0,970	0,3044	Valid
Legal Regulation	X1P1	0,887	0,3044	Valid
	X1P2	0,949	0,3044	Valid
	X1P3	0,666	0,3044	Valid
	X1P4	0,888	0,3044	Valid
Timeliness of Output Achievement	Y1P1	0,978	0,3044	Valid
	Y1P2	0,978	0,3044	Valid
	Y1P3	0,978	0,3044	Valid

Reporting	Y1P4	0,753	0,3044	Valid
	Y1P5	0,891	0,3044	Valid
	Y1P6	0,942	0,3044	Valid

Source : Output SPSS 21 (2024)

The table above shows that all the questions have a positive correlation coefficient and the calculated r-value is greater than the critical r-value. Therefore, it can be concluded that all statements in the variable are valid and can be used for further testing.

**Data Reliability Test**

The reliability test is a procedure for evaluating the quality of primary data, specifically designed to measure the consistency of all questions in the study. This test utilizes the statistical method known as Cronbach's Alpha, with data deemed reliable if the alpha value exceeds the critical product moment value or the r-table value. If the Cronbach's Alpha value for a variable is  $\geq 0.6$ , then the data is considered reliable.

Table 3 Data Reliability Test Results

Variabel	Cronbach's Alpha	Description
Human Resources (X1)	0,876	Reliabel
Information Technology (X2)	0,979	Reliabel
Legal Regulation (X3)	0,867	Reliabel
Timeliness of Output Achievement Reporting (Y)	0,964	Reliabel

Source : Output SPSS 21 (2024)

From the table, it can be concluded that the questions in each variable are deemed reliable because they have a Cronbach's Alpha value greater than 0.6, thus they can be declared reliable. This indicates that each question used is capable of obtaining consistent data if the questions are used again.

**Classical Assumption Test**

*Normality Test*

The normality test was carried out by conducting the One Sample Kolmogorov-Smirnov statistical test with a significance rate value of 0.05, so that if the p value  $> 0.05$  then the data was declared normally distributed. The results of the normality test in this study are as follows:

Table 4 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		42
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,74184004
Most Extreme	Absolute	,197



Differences	Positive		,184
	Negative		-,197
Kolmogorov-Smirnov Z			1,276
Asymp. Sig. (2-tailed)			,077
	Sig.		,066 <sup>c</sup>
Monte Carlo Sig. (2-tailed)	99% Confidence Interval	Lower Bound	,060
		Upper Bound	,073

a. Test distribution is Normal.

b. Calculated from data.

c. Based on 10000 sampled tables with starting seed 2000000.

Source : Output SPSS 21 (2024)

From the results of normality testing with the Kolmogorov-Smirnov method, it shows that the Monte Carlo significance value is 0.066. The monte carlo significance value of 0.066 is greater than the significance level of 0.05, so it can be concluded that the data is normally distributed.

### **Multicollinearity Test**

The multicollinearity test is used to determine the presence of a linear relationship between independent variables. The criteria for this test indicate that if the VIF value is below 10 and the tolerance value exceeds 0.10, it can be inferred that there is no multicollinearity. The result of the multicollinearity test are as follows:

Table 5 Multicollinearity Test Results

Model	Coefficients <sup>a</sup>						Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.			
	B	Std. Error	Beta			Tolerance	VIF	
(Constant)	1,042	1,082		,963	,342			
HR	,366	,104	,271	3,519	,001	,390	2,563	
Information Technology	,359	,111	,250	3,242	,002	,388	2,574	
Legal Regulation	,711	,097	,534	7,300	,000	,433	2,311	

a. Dependent Variable: Ketepatan Waktu

Source : Output SPSS 21 (2024)

Based on the table above, the VIF values for all variables are below 10, and the tolerance values are above 0.10. Therefore, it can be assumed that there is no multicollinearity among the independent variables.

**Heteroscedasticity Test**

The heteroscedasticity test is conducted using the Glejser test. If the regression model does not show heteroscedasticity, the model is considered good. If the Sig. (2-tailed) value is  $\geq 0.05$ , it means there is no heteroscedasticity. Conversely, if the Sig. (2-tailed) value is  $\leq 0.05$ , then there is a heteroscedasticity problem. The results of the heteroscedasticity test in this test are as follows:

Tabel 6 Result of Heteroscedasticity Test

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,850	,771		2,400	,021
HR	-,074	,074	-,241	-,994	,327
1 Information Technology	,064	,079	,197	,810	,423
Legal Regulation	-,088	,069	-,292	-1,271	,211

a. Dependent Variable: Abs\_Res

Source : Output SPSS 21 (2024)

Based on the table above, the significance values for each variable are greater than 0.05. Therefore, it can be concluded that there is no indication of heteroscedasticity, meaning the data passes the classical assumption test for heteroscedasticity.

**Multiple Linear Regression**

In this study, the author uses the multiple linear regression model for data processing. This technique aims to determine the extent of the influence of Human Resources ( $X_1$ ), Information Technology ( $X_2$ ), and Legal Regulation ( $X_3$ ) on the timeliness of output achievement report submission ( $Y$ ). The hypothesis test is conducted using the SPSS version 21 program. The test results are presented as follows:

Table 7 Hypothesis Test Results

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,042	1,082		,963	,342
SDM	,366	,104	,271	3,519	,001

Information Technology	,359	,111	,250	3,242	,002
Legal Regulation	,711	,097	,534	7,300	,000

a. Dependent Variable: Ketepatan Waktu

Source : Output SPSS 21 (2024)

By looking at the coefficients values in the table above, the regression equation in standard form can be obtained as follows:

$$Y = 1.042 + 0.366X_1 + 0.359X_2 + 0.711X_3 + e \dots(1)$$

Description:

Y : Value of Information on Timeliness of Reporting Output Outcomes

X<sub>1</sub> : Human Resources

X<sub>2</sub> : Information Technology

X<sub>3</sub> : Legal Regulation

e : Error

The equation presented above can be interpreted as follows:

- The fixed value of 1.042 signifies that when all independent variables are at zero (constant), the dependent variable will be 1.042. It means that the dependent variable (Y) has a positive direction; as the independent variables (X) increase, the value of the dependent variable (Y) will also increase.
- The coefficient of regression for Human Resources is 0.366, indicating a positive relationship. This means that a 1-unit increase in the Human Resources variable will result in a 0.366-unit increase in the Timeliness of Output Achievement Reporting.
- The coefficient of regression for Information Technology is 0.359 which is also positive. This implies that a 1-unit increase in the Information Technology variable will lead to a 0.359-unit increase in the Timeliness of Output Achievement Reporting.
- The coefficient of regression for Legal Regulation is 0.711 and is positive, meaning that if there is an increase of 1 unit in the Legal Regulation variable, the Timeliness of Output Achievement Reporting will increase by 0.711 units.

### ***Hypothesis Testing (t-Test)***

This test is performed to assess the partial effects of independent variables on the dependent variable and to analyze the influence of each variable individually. The testing criteria are based on the significance values; if the significance value (sig) is less than 0.05, then the alternative hypothesis (H<sub>a</sub>) is accepted, while if the significance value is greater than 0.05, H<sub>a</sub> is rejected. Next, a comparison is made between the calculated t-value and the t-table value. When the calculated t-value is greater than the t-table value, H<sub>0</sub> is rejected and H<sub>a</sub> is accepted, indicating that an independent variable has a significant partial effect on the dependent variable. The results of the t-test in this study are presented as follows.

Table 8 Partial Test Results (t Test)

Model	Coefficients <sup>a</sup>			t	Sig.
	Unstandardize	Standardized			
	d Coefficients	Coefficients			
	B	Std. Error	Beta		
(Constant)	1,042	1,082		,963	,342
SDM	,366	,104		,271	3,519
1 Information Technology	,359	,111		,250	3,242
Legal Regulation	,711	,097		,534	7,300

a. Dependent Variable: Ketepatan Waktu

Source : Output SPSS 21 (2024)

In determining the acceptance of hypotheses, comparisons are made between the t-table value and the calculated t-value. The calculated t-value is obtained from the following calculation

$$DF = 42 - 3 - 1$$

$$DF = 38$$

From the t-table, the t-table value obtained is 2.024394, which can be explained as follows :

- a. Hypothesis 1: The t-test results show that the Human Resources variable (X1) has a calculated t-value of 3.519 > t-table value of 2.024394. Therefore, it can be concluded that H1 is accepted. Furthermore, the significance value for Human Resources (X1) is less than 0.05, at 0.001, leading to the conclusion that H1 is accepted. This indicates that the Human Resources variable (X1) has a positive and significant effect on the Timeliness of Output Achievement Reporting variable (Y).
- b. Hypothesis 2 : The t-test results show that the Information Technology variable (X2) has a calculated t-value of 3.242 > t-table value of 2.024394. Therefore, it can be concluded that H2 is accepted. Additionally, the significance value for Information Technology (X2) is less than 0.05, at 0.002, leading to the conclusion that H2 is accepted. This indicates that the Information Technology variable (X2) has a positive and significant effect on the Timeliness of Output Achievement Reporting variable (Y).
- c. Hypothesis 3: The t-test results show that the Legal Regulation variable (X3) has a calculated t-value of 7.300 > t-table value of 2.024394. Therefore, it can be concluded that H3 is accepted. Furthermore, the significance value for Legal Regulation (X3) is less than 0.05, at 0.000, leading to the conclusion that H3 is accepted. This indicates that the Legal Regulation variable (X3) has a positive and significant effect on the Timeliness of Output Achievement Reporting variable (Y).

## **DISCUSSION**

### ***The Influence of Human Resources on the Timeliness of Output Achievement Reporting in the Scope of KKPN Yogyakarta***

The capability of Human Resources is a crucial factor in every organizational activity, including the preparation of output achievement reports within each work unit. The competencies possessed by each individual must be continually improved to maximize their contributions toward achieving organizational goals. This research successfully identifies the influence of Human Resources capability on the Timeliness of Output Achievement Reporting. This is demonstrated by the results of the linear regression analysis, which indicate that the Human Resources variable has a positive coefficient this indicates that higher Human Resources capabilities, particularly among commitment operators in each work unit, will encourage the Timeliness of Output Achievement Reporting.

Several supporting factors for Human Resources quality include education, training, and individual experience. Therefore, employee placement should align with their educational background and expertise. Moreover, to ensure optimal output achievement reporting, assigned employees should receive ongoing training. These findings are consistent with research conducted by (Heban et al., 2020) which found empirical evidence of the influence of Human Resources capability on the timeliness of financial reporting.

### ***The Influence of Information Technology on the Timeliness of Output Achievement Reporting in the Scope of KPPN Yogyakarta***

The role of supporting facilities in any organization is vital for enhancing productivity. The availability of adequate supporting facilities, such as up-to-date computer hardware and user-friendly software applications, is also a factor in preparing output achievement reports. The SAKTI application, developed by the Ministry of Finance, facilitates output achievement reporting for each work unit. KPPN, acting as an extension of the Ministry of Finance, is always proactive in socializing changes and developments related to this application.

The Information Technology available in each work unit is adequate, and its specifications meet the needs for various applications, including SAKTI. Additionally, network connectivity plays a critical role in output achievement reporting; if the network is hindered, it will affect the data input process necessary for reporting output achievements. This aligns with the research conducted by (Shofa et al., 2022) which indicates that Information Technology impacts the quality of financial reports.

### ***The Influence of Legal Regulation on the Timeliness of Output Achievement Reporting in the Scope of KPPN Yogyakarta***

Every regulation governing the accountability of state financial management must be adhered to by every financial manager, particularly those responsible for preparing financial reports. This ensures that the submitted reports comply with applicable standards and are submitted on time. In

relation to the preparation and submission of output achievement reports in each work unit, these regulations encompass the calculation methods, data input procedures, and the schedule for submitting output achievement reports.

This suggests that as the Legal Regulation used in output achievement reporting becomes clearer and more binding, the Timeliness of Output Achievement Reporting will also improve. The binding Legal Regulation is PER-5/PB/2024 concerning Technical Guidelines for Performance Indicator Assessment of Ministry/Institution Budget Execution, which specifies the deadline for submitting output achievement reports as the 10th of the following month. This is consistent with research (Alvina & Marfuah, 2023) which explains that legal regulations positively influence the timeliness of financial reporting.

## **CONCLUSIONS AND RECOMMENDATIONS**

The conclusion of this study is that Human Resources, Information Technology, and Legal Regulation positively influence the Timeliness of Output Achievement Reporting. The higher the competency of Human Resources in the work unit, the more it encourages Timeliness of Output Achievement Reporting. Adequate supporting facilities provide ease for operators in preparing output achievement reports. KPPN, as a companion to the work units, plays an essential role in communicating changes and developments in existing Legal Regulations. This indicates that clear and binding Legal Regulations will enhance the Timeliness of Output Achievement Reporting.

## **FURTHER STUDY**

The limitations of this study include the number of respondents filling out the questionnaire, which was only 42 out of a target of 247 respondents. This limitation arose because the author did not have access to the WhatsApp group for SAKTI Operators, thus relying on the group admin to share the questionnaire link. Additionally, the planned one-month response collection period extended to 1.5 months due to the low number of respondents, necessitating repeated reminders to the admin to encourage questionnaire completion.

As for research suggestions, if possible, further research should add other data collection methods such as direct interviews with respondents so that respondents' answers are not biased. In addition, if possible, it can also make direct observations in the field so that the data obtained is more valid. And for future researchers, they can add other variables that might affect the timeliness of submitting output achievement reports and use different statistical analyzes.

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