

**THE EFFECT OF THE APPLICATION OF ACCOUNTING INFORMATION SYSTEMS, INTERNAL CONTROL SYSTEMS AND HUMAN RESOURCE COMPETENCIES ON THE QUALITY OF FINANCIAL REPORTS
(Empirical study on BAPPEDA of The Aru Island Regency)**

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ABSTRACT

This study aims to test empirically the effect of the application of accounting information systems, internal control systems and human resource competencies on the quality of financial reports. The population in this study were all employees at the agency Badan Perencanaan Penelitian dan Pengembangan the aru island regency. The sampel in this study is structural officials and employees who work in each of the existing sections. The sampling technique used is purposive sampling. The research method used is quantitative method. The data was obtained through the distribution of questionnaires and measure using multiple linear regression analysis which was processed through SPSS 23 software. The results of this study indicate that the application of accounting information systems and human resources has a significant positive effect on the quality of financial reports.

Keywords: Quality of financial reports, AIS, ICS, Human resources competencies

1. INTRODUCTION

The procedure for using the budget is regulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 23/PMK.02/2021, an amendment to the Regulation of the Minister of Finance Number 127/PMK.02/2020. In order to produce quality financial reports, financial statements must meet adequate criteria, namely having relevance, being reliable, being able to be assessed or compared, and being understandable. Financial reports are a medium for all entities, in this case the government, to account for their financial performance to the public. The government must be able to present financial reports that contain quality financial information (Anggraeni, 2015). The quality of central government financial reports is better than the previous period, marked by a change in the opinion given by the Supreme Audit Agency (BPK) on LKPP, for example from an opinion not giving an opinion to being Fair with Exceptions (WDP), or from Fair with Exceptions (WDP) to Fair Without Exception (WTP). The phenomenon that occurs in the Aru Islands Regency in general and at the Aru Islands Regency Research and Development Planning Agency in particular is that since the beginning of the establishment of the Aru Islands Regency government until now it has never once received a WTP (Unqualified) opinion, but a disclaimer opinion by BPK when completed an external audit related to financial reporting, among others as follows:

- 1) In 2016 Examination Results related to Regional Financial Management: OPD verification has not run optimally, the implementation of financial management of the Research and Development Planning Agency of the Aru Islands Regency found that SKPD verification has not run optimally, where there are expenditures that are not optimal, where there are expenditures - Expenditures that have not been accounted for, incomplete evidence, taxes that have not been collected and deposited.

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- 2) In 2017, there were expenditures for which there was no evidence of accountability based on the results of an examination of the financial administration of the Expenditure Treasurer of the Research and Development Planning Agency of the Aru Islands Regency, there were expenditure transactions for which there was no evidence of accountability.
- 3) In 2018, there were expenditures that were not supported by complete and valid evidence, from the results of the examination of financial management and evidence of the expenditure treasurer's accountability documents. This is due to the negligence of the expenditure treasurer and PPTK. As a result, the validity of these expenditures is doubtful.
- 4) In 2019 and 2020, there are taxes that have not been collected and there are taxes that have been collected but not yet deposited into the State treasury. This was due to the negligence of the expenditure treasurer and did not understand the provisions of the applicable regulations. Due to the delay and deposit of state finances from the tax sector.

The problems above were obtained by the researchers from the Principal Inspectorate Results (P2HP) of the Maluku Provincial Inspectorate at the Research and Development Planning Agency which is a regular inspection carried out every year related to Regional Financial Management in the Aru Islands Regency as an implementation in fostering and supervising the Implementation of Regional Government. This research refers to the research of Irzal Tawaqal and Suparno (2017) with the title *The Effect of Application of Accounting Information Systems, Internal Control Systems, and Human Resource Competencies on the Quality of Financial Reports of Regional Work Units in the Banda Aceh City Government.*

2. LITERATUR REVIEW

Decision Usefulness Theory

Decision usefulness theory covers the requirements of the quality of accounting information that is useful in decisions that will be taken by users. The theory of decision usefulness becomes a reference for the preparation of the Financial Accounting Standard Boards (FASB) conceptual framework, namely the Statement of Financial Accounting Concepts (SFAC) applicable in the United States (Staubus, 2000). The usefulness of accounting information decisions contains components that need to be considered by presenters of accounting information so that the existing coverage can meet the needs of decision makers who will use it. The level of needs of users of financial statements needs to be considered in the presentation of accounting information.

Financial Report Quality

Indra Bastian (2009: 94-96) states that the quality of financial reports can be measured based on characteristics including: understandable, relevant, materiality, reliability or reliability, honest presentation, substance over form, neutrality, sound judgment, completeness, and comparability. To compile quality financial reports, the use of management information systems is necessary to reduce inaccuracies and error rates in preparing reports.

Financial statements

According to the Indonesian Accounting Association (IAI, 2015) "financial statements are a structured presentation of the financial position and performance of an entity". In other words, financial statements are written records that convey the business activities and financial performance of a company. The financial statements of a company are often audited by certain institutions to ensure the accuracy of the reports, especially in matters of

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tax, financing or investment. Because of the importance of financial statements, general financial reporting rules are made with the issuance of PSAK 1 rules.

Application of Accounting Information System

In the explanation of Government Regulation no. 56 of 2005 concerning Regional Financial Information Systems, it is stated that to follow up on the implementation of the development process in line with the principles of good governance, 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 public services. The government needs to optimize the use of advances in information technology to build a network of management information systems and work processes that allow the government to work in an integrated manner by simplifying access between work units. The benefits of an accounting information system include providing accurate and timely information, increasing the work efficiency of the finance department, increasing decision-making abilities, improving the quality and reducing the cost of products and services produced, increasing knowledge in sharing knowledge.

Internal Control System

According to Government Regulation No. 60 of 2008 the definition of Internal Control System is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security state assets and compliance with laws and regulations. Government Internal Control System (SPIP) according to Law no. 60 of 2008. The Internal Control System is an integral process 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, safeguarding state assets, and compliance with laws and regulations.

Human Resources Competence

According to Wirawan (2009:9) defines, namely: "The competence of human resources is to describe the characteristics of knowledge, skills, behavior and experience possessed by humans to perform a particular job or role effectively". This is because the human resources already know and understand what will be done well and in accordance with their fields so that the presentation of financial statements can be on time. The availability of qualified human resources is expected to assist in the financial reporting process so as to produce reliable and timely financial reports. Mangkunegara et al (2015) argue that competence is a fundamental factor possessed by someone who has more abilities, which makes it different from someone who has average or ordinary abilities.

The Influence of the Implementation of Accounting Information Systems on the Quality of Financial Reports.

Widjajanto (2001) states that an accounting information system is "an arrangement of various forms, records, equipment, including computers and their equipment as well as communication tools, implementing personnel, and closely coordinated reports designed to transform financial data into information needed by management". The results of research from Irzal Tawaqal and Suparno (2017) who investigated the Effect of the Application of Accounting Information Systems, Internal Control Systems, and Human Resource Competencies on the Quality of Financial Reports of Regional Work Units in the

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Banda Aceh City Government. the financial report of the Banda Aceh City SKPD. Based on the results of the research above, the hypotheses developed are as follows:

H1: The application of the Accounting Information System has an effect on the Quality of Financial Reports.

The Effect of Internal Control System on the Quality of Financial Reports

The internal control system according to IAPI (2011:319.2) is a process carried out by the board of commissioners, management and other entities designed to provide reasonable assurance about the achievement of financial reporting reliability, effectiveness and efficiency of operations and compliance with applicable laws and regulations. From the definition above, the developed hypothesis is as follows:

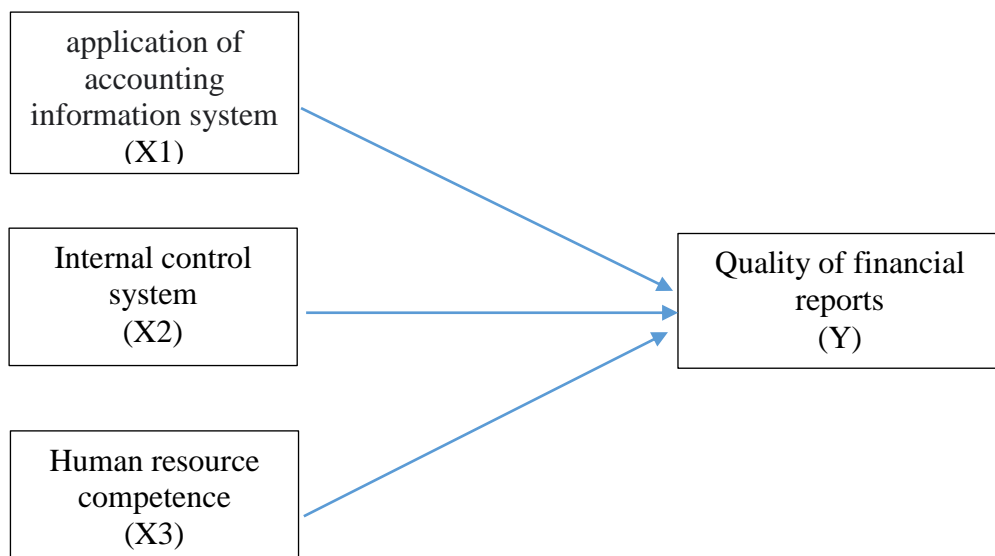
H2: Internal Control System has an effect on the quality of financial reports.

The Influence of Human Resource Competence on the Quality of Financial Reports

Research by Nurendra Ragillita Untary, Moh Didik Ardiyanto (2015) which examines the Effect of Accounting Information Systems, Internal Control Systems and Human Resource Competencies on the Quality of Regional Financial Reports With External Factors as Moderating with the results of research that human resource competence has a positive effect on report quality regional finance. The following is the third hypothesis that was developed, namely:

H3: Human Resources Competence has an effect on the Quality of Financial Reports.

Picture 1. Research Model



3. RESEARCH METHODS

Objects are variables used in a study. The objects in this study are the Quality of Financial Reports, Implementation of Accounting Information Systems, Internal Control Systems and Human Resources Competence. While the location in this study is the Research and Development Planning Agency of the Aru Islands Regency. Population is the sum of all objects (units or individuals) whose characteristics are to be estimated (Djarwanto Ps, et al, 1986:95). The population in this study were all employees of the Research and Development Planning Agency of the Aru Islands Regency. The sample in

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this study is the State Civil Apparatus (ASN) who work at the Research and Development Planning Agency of the Aru Islands Regency. sampling technique with purposive sampling. According to Sugiyono (2010) purposive sampling is a technique for determining research samples with certain considerations aimed at making the data obtained more representative.

Operational Definition and Variable Measurement

Independent Variable

1. Application of Accounting Information System

According to Jogiyanto (1995:7), technology is a tool used by individuals in completing their tasks, in the context of information systems, technology related to computer systems (hardware, software, data) and the use of support services (training) that provide guidance on use in completing the task. The application of the Accounting Information System is measured by seven question items adopted from the research questionnaire of Elvin Andrianto (2017).

2. Internal Control System

According to Government Regulation No. 60 of 2008 the definition of Internal Control System is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security state assets and compliance with laws and regulations. The internal control system is measured by ten question items adopted from the research questionnaire of Elvin Andrianto (2017).

3. Human Resources Competence

The higher the competence of human resources as seen from their abilities and skills, the better the quality of their financial reports. Roviyantie 2011 in As Syifa Nurillah and Dul Muid (2014) suggests that the competence of human resources has an influence on the quality of financial reports. The quality of human resources is measured by nine question items adopted from the research questionnaire Putu Intandika Purbasari (2019).

Dependent Variable

According to Abdul Aziiz Ramadhani (2017), the quality of financial reports will improve the quality of information presented in financial reports and users of financial statements in making decisions because they are based on information that has been well prepared, approved, and audited in a transparent, accountable and quality manner. The quality of financial reports is measured by eleven question items adopted from Elvin Andrianto's research questionnaire (2017).

Multiple Linear Regression Analysis

To solve the problem and at the same time prove whether the hypothesis is accepted or rejected in this study, multiple linear regression statistical analysis tools are used. The regression equation from this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

Keterangan

Y = Financial report quality

α = cos

β_1 = accounting information system regression coefficient

β_2 = internal control system regression coefficient

β_3 = human resource competency regression coefficient

X_1 = accounting information system implementation variables

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- X_2 = internal control system variables
 X_3 = human resource competence variables
 ε = confounding variable

4. RESULT AND DISCUSSION

Descriptive respondents by age

respondents aged between 20 to 30 years amounted to 1 person (2.5%), for respondents aged between 31 to 40 years amounted to 21 people (52.5%) while for respondents aged between more than 40 years amounted to 18 people (45.0%).

Respondents' descriptive by gender

as many as 17 people (42.5%) male respondents and 23 respondents (57.5%) female respondents dominated by female gender.

Respondent's descriptive based on last education

Respondents with the last education of SMA/Equivalent were 17 people (42.5%), for respondents with the latest education Diploma amounted to 1 person (2.5%), for respondents with the last education of S1 there were 14 people (35.0%) while respondents with the last education of Masters were 8 people (20.0%).

Respondent's descriptive based on length of work

respondents with a length of work 1-5 years amounted to 2 people (5.0%), for respondents with a length of work 6-10 years amounted to 3 people (7.5%) while for respondents with a length of service more than 10 years amounted to 35 people (87.5%).

Reability Test Results

Table 1
Reability Test Results

Variable	Cronbach's Alpha	Jumlah Item	Description
Application of accounting information system	0.696	5	Reliable
internal control system variables	0.735	8	Reliable
human resource competence	0.767	9	Reliable
Financial report quality	0.759	10	Reliable

Source : Self Proceed

Table 1 above shows the value of Cronbach's alpha on the variable of the application of accounting information systems is 0.696, the internal control system is 0.735, human resource competence is 0.767 and the quality of financial reports is 0.759. Thus it can be concluded that the statement in this questionnaire is reliable because it has a Cronbach's Alpha value of more than 0.60.

Table 2
Multicollinearity test results Coefficients^a
Coefficients^a

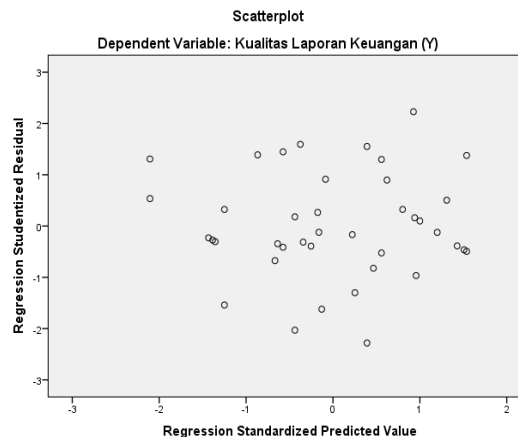
Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
accounting information system (X1)	,918	1,090
internal control system (X2)	,971	1,030
human resource competence (X3)	,935	1,070

a. Dependent Variable: Financial report quality (Y)

Source : Self Proceed

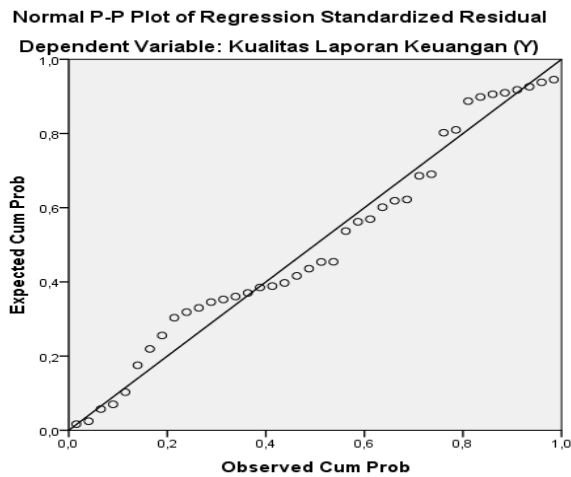
Based on table 2 above, it can be seen that the tolerance value is close to 1 and the variance inflation factor (VIF) exceeds 1 for each variable which is indicated by the tolerance value for the application of SIA (X1) 0.918, for SPI (X2) 0.971 and for HR competence of 0.935 and VIF for each variable of SIA Application (X1) is 1.090, SPI (X2) is 1.030 and HR Competency (X3) is 1.070. Thus, it can be concluded that the regression equation model does not have a multikolinearity problem and can be used in this study.

Picture 2. Scatterplot chart



Based on picture 2 above, the scatterplot graph shows that the data is spread above and below the number 0 (zero) on the Y axis and there is no clear pattern in the spread of the data. This means that there is no heteroscedasticity in the regression equation model so that the regression model is feasible to use to predict the Quality of Financial Statements based on the variables that influence it, namely the application of AIS, SPI and HR Competence.

Picture 3
Normality test results using P-Plot graph



Based on picture 3 above, the p-plot graph shows that comparing the observation data with a distribution that is close to a normal distribution.

Table 3
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Predicted Value
N		40
Normal Parameters ^{a,b}	Mean	46,8000000
	Std. Deviation	2,93833001
Most Extreme Differences	Absolute	,077
	Positive	,069
	Negative	-,077
Test Statistic		,077
Asymp. Sig. (2-tailed)		,200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Based on table 3 above, the results of the Kolmogorov-Smirnov test are 0.200 greater than 0.05, this means that H0 is accepted, which means that the residual data is normally distributed and the results are consistent with the previous test.

Table 4
R Square. Coefficient of Determination Test Results X1, X2 and X3
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,738 ^a	,544	,507	2,797

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- a. Predictors: (Constant), human resource competence (X3), internal control system (X2), accounting information system (X1)
- b. Dependent Variable: Financial report quality (Y)

Table 4 above shows the Adjusted R Square (R²) value of 0.507 or 50.7%. The coefficient of determination of Adjusted R Square (R²) of 0.507 gives an understanding that 50.7% of the quality of financial reports can be explained by the application of AIS, Internal Control System and HR Competence, while 49.3% is explained by other variables not explained in this study.

Table 5
T statistical test results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-12,799	16,479		-,777	,442
accounting information system (X1)	1,620	,467	,407	3,470	,001
internal control system (X2)	,674	,190	,405	3,549	,001
human resource competence (X3)	-,585	,139	-,492	4,225	,000

a. Dependent Variable: Financial report quality (Y)

In table 5 above, the significance value of the t test results on the Accounting Information System (SIA X1) is 3,470 while the t count with a sample of 40 with a significant level of 0.05 is 1,683. The data above shows that the t table value is greater than the calculated t value, so H₀ is rejected, meaning that there is a significant effect. With a significant value of t table 0.001 < 0.05, this means accepting H₁ so it can be concluded that the Accounting Information System (X1) has a significant positive effect on the Quality of Financial Statements (Y). The significance of the value of the t test results on the Internal Control System (X2) is 3,549 which is greater than t arithmetic, which is 1,683, so H₀ is rejected, meaning that there is a significant effect. With a significant value of t of 0.001 < 0.05, which means accepting H₂, it can be concluded that the Internal Control System (X2) has a significant positive effect on the Quality of Financial Reports (Y). The significance of the value of the t-test of the Human Resources Competency System (X3) of 4.225 is greater than the t-value of 1.683, so H₀ is rejected, meaning that there is a significant effect. With a significant value of t table 0.000 < 0.05, which means it has an H₃ effect, it can be concluded that the Human Resources Competency System has a significant positive effect on the Quality of Financial Reports (Y).

The Influence of the Implementation of Accounting Information Systems on the Quality of Financial Reports.

Statistical testing on the hypothesis (H₁) shows that the Accounting Information System (X1) has a significant effect on the Quality of Financial Statements (Y). In table 4.19 it can be seen that the results of the t statistical test for the Accounting Information System variable (X1) are 3.470 with a significance value of t of 0.001 which is smaller than = 0.05. Thus the hypothesis H₁ is accepted so that it can be said that the application of AIS has a significant effect on the quality of financial statements. The results of the study are in line

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with research conducted by Nulow Ragillita Untary, Moh Didik Ardiyanto (2015) which states that if the accounting information system increases, the quality of regional financial reports will also increase.

The Effect of Internal Control System on the Quality of Financial Reports

Statistical testing on the hypothesis (H1) shows that the Accounting Information System (X1) has a significant effect on the Quality of Financial Statements (Y). In table 4.19 it can be seen that the results of the t statistical test for the Accounting Information System variable (X1) are 3.470 with a significance value of t of 0.001 which is smaller than $\alpha = 0.05$. Thus the hypothesis H1 is accepted so that it can be said that the application of AIS has a significant effect on the quality of financial reports. The results of the statistical test of the hypothesis (H2) in table 4.19 can be seen the results of the statistical test value of the internal control system variable t of 3,549 with a significant value of t of 0.001 which is smaller than $\alpha = 0.05$. This hypothesis (H2) is accepted so that it can be said that the internal control system has a significant positive effect on the quality of financial reports. The results of this study are in line with research conducted by Irzal Tawaqal, Suparno (2017) which states that the positive and significant influence of SPI can improve the quality of local government financial reports. The results of this study are also in line with the results of research by Nurendra Ragillita Unary, Moh Didik Ardiyanto (2015) which states that with a good internal control system, local government financial reports will be able to meet the characteristics/value of information required to improve the quality of local government financial reports. This is in line with research conducted by Nulow Ragillita Untary, Moh Didik Ardiyanto (2015) which states that if the accounting information system increases, the quality of regional financial reports will also increase.

The Influence of Human Resource Competence on the Quality of Financial Reports

Statistical testing on the hypothesis (H3) shows that HR competence (X3) has a significant positive effect on the quality of financial reports (Y). In table 4.19 it can be seen that the results of the t statistical test value of the HR quality variable are 4.225 with a t significance value of 0.000 which is smaller than $\alpha = 0.05$. Thus the H3 hypothesis is accepted so that it can be said that the quality of human resources has a significant positive effect on the quality of financial reports. The results of this study are in line with research conducted by Irzal Tawaqal, Suparno (2017) Competent human resources will be able to understand accounting logic well. and Nurendra Ragillita unary, Moh Didik Ardiyanto (2015) The higher the competence of human resources as seen from their abilities and skills, the better the quality of their financial reports.

5. CONCLUSION

Based on the data that has been collected and processed so as to obtain the results of tests carried out on problems using multiple linear regression models, the following conclusions can be drawn: 1) The application of the Accounting Information System (AIS) has a significant positive effect on the Quality of Financial Statements and accepts hypothesis one (H1). One of the supporting factors for the quality of financial reports is the accounting information system, where financial reports are generated from a process based on good input, good process and good output, 2) Internal Control System (SPI) has a significant positive effect on the Quality of Financial Statements and accepts hypothesis two (H2). The existence of a positive and significant influence of the Internal Control System can improve the quality of local government financial reports because with adequate accounting knowledge, the quality of Human Resources will be better, 3) Human Resource Competence has a significant positive effect on the Quality of Financial Statements and accepts hypothesis three (H3). The competence of human resources also affects the quality of financial reports.

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The following are suggestions put forward by researchers based on the limitations found in this study: 1) This study only uses the variables of the Accounting Information System, Internal Control System and Human Resource Competence as variables that affect the Quality of Financial Reports. Further research is expected to add other variables that are considered to have an effect on the quality of financial reports. 2) It is hoped that there will be more respondents so that the research results can be concluded in general, 3) The data used and analyzed using instruments based on the perception of answers from respondents. This can cause problems if the respondent's perception is different from the actual situation, 4) Further research is expected to be able to use different research methods, such as conducting qualitative methods, so that researchers can interview directly and can ensure that respondents understand the meaning of each question asked in the questionnaire so that the results of the data obtained by researchers will not be biased and in accordance with what what is expected and intended by the researcher.

The results of this study researchers focus more on: 1) Research and Development Planning Agency for the Aru Islands Regency, in order to be able to resolve problems related to financial reporting. By optimizing the application of the Accounting Information System, Internal Control System and Human Resource Competence, 2) Local Government Organization of Aru Islands Regency can innovate in improving the quality of government financial reports. The government can update the Accounting Information System, Internal Control System and Human Resources Competence to realize quality financial reports.

The limitations that researchers encountered when conducting research are Ineffective time caused by the Covid-19 Pandemic so there was a delay in taking the questionnaires that had been distributed.

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