Pamong Praja
Volume 2, Number 2, 2023

Determinants of Internal Factors Influencing the Quality of Government Financial Statements

Farkhan Baktian Kelana[1]

[1] Universitas Negeri Yogyakarta, Yogyakarta, Indonesia

Abstract

Article history:
Received: July 10, 2023
Revised: August 23, 2023
Accepted: October 15, 2023
Published: December 30, 2023

Keywords:
Accountability,
Human Resource Competence,
Internal Audit,
SAP,
SPIP.

Identifier:
Zera Open
Page: 165-186
https://zeraopen.com/journal/pp

This study aims to analyze internal factors influencing the quality of government financial statements through a narrative study approach based on scholarly literature published over the past five years. Five main variables were examined: human resource competence, utilization of information technology, implementation of Government Accounting Standards, the role of internal audit, and the effectiveness of the Government Internal Control System. The synthesis results indicate that human resource competence is the dominant factor determining the reliability and relevance of financial statements, while information technology plays an essential role in enhancing efficiency, timeliness, and reporting accuracy. The implementation of Government Accounting Standards ensures consistency and comparability across institutions, whereas internal audit and the Government Internal Control System strengthen the integrity, transparency, and accountability of public financial management. This study also emphasizes that improving financial report quality requires synergy among factors through sustainable policies, human resource capacity building, technological modernization, and organizational commitment to good governance. The findings provide conceptual contributions to developing a transparent, credible, and integrity-based public financial reporting system.

1. Introduction

Transparency and accountability in the management of public finances are central issues in modern governance. The government is required to present financial statements that are not only in accordance with regulations, but also reflect the actual financial condition and can be trusted by the public. In this context, the quality of government financial statements is an important indicator in assessing the success of public sector accounting reform which leads to the principles of good governance and information disclosure (Daryanto, Sari, & Putri, 2020). Quality financial reports function as an accountability tool for public financial managers and as a basis for stakeholders in economic, social, and political decision-making (Pebriani, 2019).

Although public sector accounting reform has been underway for more than a decade in Indonesia, a number of problems still arise, especially related to the quality of local government financial statements. The Audit Board (*Badan Pemeriksa Keuangan*/BPK) has consistently found weaknesses in aspects of the internal control system, Human Resource (HR) competence, and the application of information technology that is not optimal (Gamayuni, 2018). The quality of financial statements is not only determined by the implementation of government accounting standards (*Standar Akuntansi Pemerintah*/SAP), but also by the effectiveness of the government's internal control system (*Sistem Pengendalian Internal Pemerintah*/SPIP), the role of internal audit, and the ability of apparatus to operate a financial information system based on digital technology (Mulyati et al., 2021).

HR competence is a key factor in producing reliable financial reports. Apparatus that have a good understanding of accounting principles and financial reporting systems will be able to compile reports in accordance with SAP and minimize recording errors (Hakim & Wibowo, 2019). However, in reality, most local governments still face limited competence, especially in terms of technical knowledge of government accounting and the implementation of accrual-based accounting systems (Sutrisna et al., 2022). This weak capacity has implications for the inconsistency between the reports produced and the set reporting standards.

In addition to human resource competence, the use of information technology plays an important role in improving the speed, accuracy, and reliability of financial reporting. An integrated regional financial information system allows real-time data management, minimizes manual errors, and supports the effectiveness of the internal audit process (Firdaus et al., 2020). However, research shows that although information technology has been widely used, its effectiveness is often hampered by the low ability of users to operate the system and the limitations of digital infrastructure (Sumaryati et al., 2020).

On the other hand, the implementation of SAP is a fundamental component in ensuring uniformity and transparency of government financial reporting. SAP, as stipulated in Government Regulation Number 71 of 2010, emphasizes the importance of presenting reliable and relevant financial statements for the public interest (Gamayuni, 2018). However, empirical research indicates that the implementation of SAP is not yet fully effective because there are still differences in understanding between work units regarding the application of government accounting principles (Hariani & Fakhrorazi, 2021).

Internal audits also play a crucial role in maintaining the integrity of government financial statements. The internal supervision function carried out by the Government Internal Supervisory Apparatus (*Aparat Pengawas Intern Pemerintah*/APIP) plays a role in ensuring that the process of preparing financial statements is in accordance with applicable accounting regulations and principles (Madawaki et al., 2022). Nonetheless, the effectiveness of internal audits often depends on auditor independence and the support of a strong internal control system. SPIP as an integrated system is designed to provide adequate confidence in the achievement of organizational goals through efficient activities, compliance with regulations, and reliability of financial statements (Samosir & Setiyawati, 2019).

Several studies show that the existence of SPIP strengthens the relationship between HR competence and the quality of financial statements (Agussalim et al., 2018). This system acts as a moderation mechanism that prevents errors, irregularities, or fraud in the reporting process. However, challenges are still found in the implementation of SPIP in various agencies, such as weak leadership commitment, limited controlling human resources, and non-optimal internal audit function as a guard of accountability (Maspaitella, 2022).

Thus, this research is important to re-examine the relationship between human resource competence, information technology utilization, SAP implementation, and the role of internal audit on the quality of government financial statements with SPIP as a moderation variable. The results of this study are expected to make a theoretical contribution to the development of public sector accounting literature and provide practical input for the government in strengthening a transparent, accountable, and competitive financial reporting system.

2. Literature Review

2.1. Human Resources (HR) Competence and Financial Statement Quality

Human resource (HR) competence is one of the fundamental factors in determining the quality of public sector financial statements. Competent human resources include technical skills, understanding of government accounting regulations, and integrity in carrying out reporting functions. According to Hakim and Wibowo (2019), the level of competence of the apparatus greatly affects the accuracy of the preparation of accrual-based financial statements. Apparatus that has a strong understanding of the government accounting system (SAP) and the principles of financial transparency will produce more accurate, relevant, and accountable reports. The same thing is affirmed by Daryanto, Sari, and Putri (2020), who found that increasing accounting training and certification for financial employees is able to improve the accuracy and reliability of local government financial statements.

Weakness in human resource competencies is often the main cause of errors in public financial management. Sutrisna et al. (2022) stated that lack of training and lack of understanding of accrual-based accounting systems can lead to reporting delays and misrecording of financial transactions. In addition, Gamayuni (2018) emphasized that low competence has an impact on the weak implementation of

SPIP, because effective internal control can only be carried out by an apparatus that understands the accounting process and financial supervision. Therefore, increasing the capacity of human resources through continuous training and professional certification is a strategic step in strengthening the quality of public financial reporting. Thus, HR competence is not just an individual aspect, but also an institutional factor that influences the organization's accountability culture. Competent apparatus will be able to translate accounting policies into practices that are in accordance with standards, while maintaining the integrity of financial data as the basis for accurate public decision-making (Firdaus et al., 2020).

2.2. Utilization of Information Technology and Government Accounting Standards (SAP)

The use of information technology (IT) and the implementation of Government Accounting Standards (GAS) play a very important role in improving the quality of government financial statements. Technology-based financial information systems allow the process of recording, reporting, and supervision to be carried out faster and more efficiently. According to Firdaus et al. (2020), the application of information technology is able to increase the accuracy and timeliness of financial report preparation, because the transaction process can be recorded automatically and well documented. Daryanto, Sari, and Putri (2020) also added that optimal use of IT can strengthen financial transparency through the integration of the regional financial system with the national system, such as SIMDA (*Sistem Informasi Manajemen Daerah*) and SIPKD (*Sistem Informasi Pengelolaan Keuangan Daerah*).

However, the effectiveness of IT use is highly dependent on the readiness of human resources and adequate digital infrastructure support. Sumaryati et al. (2020) revealed that many public agencies have not maximized the use of IT due to limited employee competencies and lack of system maintenance. Reliance on manual procedures is still common, leading to the risk of recording errors and delays in the submission of financial statements. Therefore, digital literacy training and modernization of accounting system tools need to be continued so that IT can function as a catalyst for increasing accountability.

In addition to the technological aspect, the implementation of SAP is the main foundation in the preparation of government financial statements. Gamayuni (2018) explained that SAP not only functions as a technical guideline, but also as an instrument to maintain uniformity and comparability of financial statements between agencies. Studies by Hariani and Fakhrorazi (2021) show that the implementation of SAP consistently contributes to improving the reliability of financial statements, although its implementation often faces obstacles to differences in understanding between work units. The integration of SAP and IT is key to the success of accountable and transparent government financial reporting reforms.

2.3. Internal Audit, SPIP, and Quality of Government Financial Statements

Internal audit and the Government Internal Control System (SPIP) are two important components that ensure the reliability and integrity of public sector financial statements. Internal audit acts as a supervisory mechanism that ensures compliance with accounting standards, prevents irregularities, and improves the efficiency of financial management. According to Madawaki et al. (2022), the role of independent and professional internal auditors is very influential in the effectiveness of financial control and the improvement of public accountability. The results of the study show that the effectiveness of internal audits is positively correlated with the quality of financial statements, especially when supported by a strong control environment.

Meanwhile, SPIP is a system designed to provide adequate confidence that the activities of government agencies have been carried out efficiently, effectively, compliant with regulations, and produce reliable financial reports (Samosir & Setiyawati, 2019). This system integrates all organizational components in a single control mechanism that includes the control environment, risk assessment, control activities, information, communication, and monitoring. Research by Mulyati et al. (2021) found that the effectiveness of the implementation of SPIP was able to strengthen the relationship between HR competence and the quality of financial statements. This means that SPIP functions as a moderation variable that strengthens the positive influence of internal factors on the quality of financial reporting.

In addition, Agussalim et al. (2018) emphasized that the combination of internal audit and SPIP forms an integrated supervisory system that encourages accountability and transparency in the management of public finances. The success of the implementation of SPIP depends not only on technical instruments, but also on the commitment of the leadership and the organizational culture that upholds integrity. When SPIP is properly executed, the internal audit function becomes more effective in detecting weaknesses and providing relevant improvement recommendations. Therefore, strengthening internal audits and SPIP must be a priority in government financial reporting reform to ensure the creation of good financial governance.

3. Methods

This study uses a narrative study approach, which is a qualitative research method that focuses on collecting, interpreting, and analyzing the results of previous research to find certain patterns, relationships, and thematic tendencies in the context studied. This approach was chosen because it aims to comprehensively examine the results of various previous research on factors that affect the quality of government financial statements, including the competence of human resources (HR), the use of information technology, the implementation of Government Accounting Standards (SAP), the role of internal audit, and the effectiveness of the Government Internal Control System (SPIP). With a narrative approach, this study does not generate new data, but rather synthesizes previously published empirical findings to build a complete conceptual and theoretical understanding.

The research stages are carried out systematically. First, the researcher carried out a process of identifying and selecting scientific articles published between the last five years and indexed in the Google Scholar database. The selection criteria include articles relevant to the topic of public sector accounting, have a focus on factors that affect the quality of government financial statements, and include the competency variables of human resources, information technology, SAP, internal audit, and SPIP. From the results of the selection, dozens of main articles were obtained that became the basis for analysis in this study.

The second stage is the data extraction process by identifying the main findings, methodological approaches, research locations, and empirical results of each study. This information is then categorized into five major themes, namely (1) human resource competence and financial report quality, (2) the use of information technology and SAP, (3) internal audit and SPIP, (4) the moderation relationship between variables, and (5) policy implications on public financial governance.

The third stage is the process of narrative analysis, which is by descriptively describing the relationships between variables and relationship patterns that emerge from various studies. This approach allows researchers to compare and contrast the results of previous research, as well as find consistency and differences in relevant findings. The analysis is carried out in an integrative manner to produce a conceptual framework that explains how a combination of internal factors can affect the quality of government financial statements.

The last stage is the preparation of the interpretation of the results that are synthesis. The findings of various studies are compiled into a complete narrative that shows the relationship between theory, empirical results, and the context of public financial policy. This narrative study approach contributes to broadening the understanding of the dynamics of public sector financial reporting and strengthens the conceptual basis for further research with quantitative and qualitative approaches.

4. Results

The results of this study are compiled based on a synthesis of findings from thirteen empirical studies over the last five-year period that examine factors that affect the quality of government financial statements. Narrative analysis was carried out to find patterns and thematic relationships between the main variables, namely the competence of human resources (HR), the use of information technology, the implementation of Government Accounting Standards (SAP), the role of internal audit, and the effectiveness of the Government Internal Control System (SPIP). In general, the results of the analysis show that these five factors have a significant influence on improving the quality of public sector financial statements, both directly and indirectly through internal control mechanisms and organizational commitment to accountability.

First, in terms of human resource competence, the synthesis results show that the competence of financial management apparatus is the most dominant factor that determines the reliability of government financial statements. A study conducted by Hakim and Wibowo (2019) confirms that employees with high accounting technical skills tend to produce financial statements that are more in line with SAP and easier to audit. This is reinforced by Daryanto, Sari, and Putri (2020), who stated that professional training and certification have a positive correlation with the timeliness and accuracy of regional financial statements. Research by Sutrisna et al. (2022) also highlights that low human resource competence contributes to account misclassification as well as inability to implement accrual-based accounting systems.

Thus, it can be concluded that human resource capacity plays a key role as the main foundation in creating a credible and accountable reporting system.

In addition, the use of information technology (IT) has proven to be an important driver in improving the efficiency and accuracy of financial reporting. According to Firdaus et al. (2020), the implementation of a digital-based financial information system speeds up the data processing process, minimizes manual errors, and allows audits to be carried out more transparently. Financial application systems such as SIMDA and SIPKD, if used optimally, can increase the integration of financial data between work units. Research by Sumaryati et al. (2020) adds that IT effectiveness also depends on the ability of users as well as the readiness of supporting infrastructure. When technology is implemented without the readiness of employee competencies, the potential benefits are not fully achieved. Therefore, system modernization must be followed by an increase in digital literacy and organizational commitment to supporting the maintenance and security of the financial system.

The implementation of Government Accounting Standards (SAP) was also found to have a significant effect on improving the quality of government financial statements. Gamayuni (2018) emphasized that the consistency of SAP implementation increases the comparability and reliability of financial information between agencies. However, the results of the study by Hariani and Fakhrorazi (2021) show that there are still gaps in SAP implementation due to differences in understanding and capacity between work units. Some local governments still have difficulty in adjusting the accrual-based accounting system to the applicable technical policies. This causes variations in the presentation of financial statements that have an impact on the audit opinion provided by the Audit Board (BPK). Therefore, the refinement of SAP guidelines and ongoing monitoring of their implementation are essential to ensure consistency and reliability of reporting.

The next factor is internal audit, which functions as a supervisory instrument in maintaining the integrity of financial statements. Madawaki et al. (2022) found that the existence of an independent internal audit can detect recording errors and encourage compliance with accounting regulations. In this context, internal auditors have a dual role, namely as a supervisor and as a consultant who provides recommendations for improvements to the reporting system. Agussalim et al. (2018) added that the effectiveness of internal audits is greatly influenced by auditor independence, top management support, and the availability of supporting resources. Internal audits that are carried out professionally are able to improve the quality of financial statements and strengthen public confidence in the government's financial management.

In addition to internal audit, SPIP is an important variable that functions as a control mechanism in ensuring the reliability of financial statements. According to Samosir and Setiyawati (2019), the effective implementation of SPIP can increase operational efficiency and prevent irregularities or fraud in financial management. Mulyati et al. (2021) even showed that SPIP has a moderation effect that strengthens the relationship between HR competence and the quality of financial statements. When the internal control system is running well, the positive influence of competence and technology on reporting becomes more significant. This shows that

SPIP not only functions as a supervisory tool, but also as an organizational learning mechanism that improves the culture of accountability in a bureaucratic environment.

Findings from several studies show that the relationship between these variables is interdependent and mutually reinforcing. For example, HR competencies become ineffective without adequate information system support, while IT implementation will not be optimal without an understanding of SAP and SPIP. In other words, improving the quality of financial statements cannot be achieved by improving just one aspect, but through a harmonious combination of competencies, technology, standards, and internal supervision. Daryanto et al. (2020) emphasized the importance of a systemic approach in improving financial reporting governance so that all factors support each other in achieving transparency.

Thethematically, the results of this synthesis also show that there is a gap in implementation between regions and between agencies. Several studies such as Pebriani (2019) and Maspaitella (2022) highlight that differences in institutional capacity, budget support, and organizational culture have an effect on the effectiveness of SPIP and SAP implementation. Regions with strong managerial support and ongoing training policies tend to result in better financial reporting. On the other hand, agencies that have limited human resources and technology often still face obstacles in achieving the Reasonable Without Exception (*Wajar Tanpa Pengecualian*/WTP) opinion from the BPK.

These studies also provide an idea that the commitment of organizational leaders is an indirect factor that strengthens the influence of all variables.

Organizations that have a high commitment to public accountability will encourage a performance-based work culture and information disclosure. This commitment encourages increased employee training, budget allocation for system updates, and the implementation of more independent internal audits. In this context, leadership factors and institutional policies are important elements that bridge the relationship between technical and non-technical aspects in achieving quality financial statements.

From the results of the overall analysis, it can be concluded that the improvement in the quality of government financial statements depends on synergy between variables. Human resource competencies provide a basis for expertise, information technology provides a means of efficiency, SAP ensures uniformity of standards, internal audits provide supervision and evaluation, while SPIP ensures that the entire process runs according to the principle of accountability. The integration of these five factors results in a collective effect on the transparency and reliability of public financial statements.

In the policy context, the synthesis results show that effective public sector accounting reform requires a multi-layered approach: strengthening human capacity, standardizing systems and technologies, and enforcing internal oversight disciplines. The government is expected to focus not only on achieving audit opinions, but also on continuous improvement of the financial reporting process. Recent studies recommend strengthening the role of internal supervisory institutions and improving accounting literacy for financial apparatus so that reporting systems can meet international accounting standards and increasingly complex public information needs. These findings indicate that the quality of government financial statements is the result of a combination of technical capabilities, institutional commitment, and an effective oversight system. Strengthening every aspect must be carried out simultaneously and continuously to realize transparent, efficient, and accountable public financial governance.

5. Discussion

The results of a synthesis of various studies show that the quality of government financial statements is the result of a dynamic interaction between human factors, technology, accounting standards, and internal oversight systems. These findings reinforce the view that public sector accounting reform is not only technical, but also conceptual and institutional. Human resources (HR) competencies occupy a fundamental position in the financial reporting process, because the knowledge, skills, and work ethics of the personnel are the main factors that ensure the reliability of reports. Research by Hakim and Wibowo (2019) shows that the competence of the financial apparatus determines the extent to which SAP can be applied consistently across all work units. When HR capacity is low, the risk of reporting errors increases, and even information and supervision systems cannot function optimally.

In addition, advances in information technology (IT) have significantly changed the public accounting landscape. Firdaus et al. (2020) emphasized that the use of digital-based financial information systems contributes to the efficiency and accuracy of reporting. However, technology is not a single solution; Its success depends on the organization's readiness to provide good training, infrastructure, and data security mechanisms. In this context, policy support and organizational culture play a major role in ensuring that IT is used not only as an administrative tool, but also as an instrument of increased accountability.

The implementation of Government Accounting Standards (SAP) provides a normative framework for the preparation of uniform and transparent financial statements. However, Gamayuni (2018) reminded that the implementation of SAP often faces obstacles of interpretation and adjustment in the field. The main challenge lies in the gap in understanding between agencies and the limited coordination between stakeholders. Therefore, efforts to harmonize technical guidelines and increase SAP socialization need to continue to be carried out so that its implementation runs effectively.

Internal audit and SPIP emerged as two complementary supervision mechanisms in maintaining the quality of government financial statements. Madawaki et al. (2022) found that the independence and competence of internal auditors greatly determine the effectiveness of the supervisory process, especially in preventing errors and reporting fraud. Meanwhile, research by Agussalim et al. (2018) shows that SPIP has a moderating role in strengthening the relationship between HR competence and financial accountability. When SPIP is implemented consistently, organizations are able to suppress potential irregularities and improve the reliability of financial statements. This emphasizes that effective internal control is not only administrative, but also builds an organizational culture that is oriented towards transparency and public responsibility.

The discussion also highlighted that the success of public accounting reform does not depend solely on the implementation of regulations or technology, but also on leadership commitment and institutional culture. Maspaitella (2022) said that visionary leadership is able to create a work environment that supports integrity and professionalism. Leaders who instill the value of accountability will encourage employees to work based on the principles of efficiency, openness, and adherence to standards. Thus, strengthening human and organizational factors is a strategic element that must go hand in hand with the modernization of the reporting system.

Overall, the results of this research and discussion affirm the importance of a holistic approach in building the quality of government financial statements. Public sector accounting reform should focus not only on achieving specific audit opinions, but also on establishing systems that are sustainable and adaptive to change. Increasing human resource capacity, optimizing information technology, consistent implementation of SAP, and strengthening internal audit functions and SPIP are absolute prerequisites for transparent, accountable, and globally competitive public financial governance.

6. Conclusion

This study emphasizes that the quality of government financial statements cannot be achieved through a single factor, but rather the result of integration between human resource competencies, the use of information technology, the implementation of Government Accounting Standards (SAP), the role of internal audit, and the effectiveness of the Government Internal Control System (SPIP). The competence of the financial apparatus plays a role as the main foundation that ensures the application of accounting and reporting principles according to standards. Apparatus that has technical capacity and a good understanding of regulations is able to produce accurate and accountable reports. The use of information technology strengthens the efficiency and accuracy of reporting, enables rapid data processing, and supports internal audit and supervision processes. However, the success of technology depends on the readiness of human resources and adequate digital infrastructure. The implementation of SAP provides uniformity in reporting and strengthens transparency, although it still requires improved understanding and oversight to be consistent across agencies.

The role of internal audit and SPIP is the main pillar in ensuring the integrity of financial statements. Internal audits ensure that the reporting process runs according to procedures and detect potential irregularities, while SPIP creates a continuous control system to maintain the effectiveness and accountability of public finances. Thus, strengthening the quality of government financial statements requires a comprehensive approach, combining human resource capacity building, technological innovation, strong accounting standards, and an effective supervisory system. Ongoing reform and leadership's commitment to public accountability are key to the success of transparent and credible financial governance.

References

Agussalim, A., Amin, F., & Nuzula, N. F. (2018). Application of Government Internal Control System (SPIP) in Implementation of Income and

Expenditure Buget (APBD) to Improve Quality of Financial Report of Local Government of Pangkajene and Islands Regency (Pangkep). *Wacana Journal of Social and Humanity Studies*, *21*(2).

Daryanto, W. M., Sari, B. P., & Putri, M. A. A. (2020). Effect Of Human Resources Competence, The Use of Information Technology, and Internal Control System of the Quality of Local Government Financial Reporting. *South East Asia Journal of Contemporary Business, Economics and Law*, *21*(2), 1-8.

Firdaus, W., Ibrahim, R., Harmani, H., & Djalil, M. A. (2020). The Effect of Organizational Commitments, Human Resource Competency, Utilization Of Information Technology, Effectiveness of Internal Control, And The Implementation of Government Accounting Standard on The Quality of Financial Statement of Government Agencies (SKPA), Aceh Province, Indonesia. *Cross Current International Journal of Economics, Management and Media Studies*, *2*(4), 80-88.

Gamayuni, R. R. (2018). The effect of internal audit function effectiveness and implementation of accrual based government accounting standard on financial reporting quality. *Review of Integrative Business and Economics Research*, *7*(1), 46-58.

Hakim, M. L. N., & Wibowo, P. (2019). Analisis determinan kualitas laporan keuangan dengan kompetensi SDM sebagai variabel moderasi pada BLU Kesehatan. *Balance Vocation Accounting Journal, December 2021*, 140-153.

Hariani, S., & Fakhrorazi, A. (2021). Determinants of financial reporting quality: an empirical study among local governments in Indonesia. *International Journal of Economics and Finance Studies*, *13*(2), 82-107.

Madawaki, A., Ahmi, A., & Ahmad, H. N. (2022). Internal audit functions, financial reporting quality and moderating effect of senior management support. *Meditari accountancy research*, *30*(2), 342-372.

Maspaitella, M. (2022). The Quality of Local Government Financial Report. *Global Financial Accounting Journal, 6*(1), 31-38.

Mulyati, S., Ibrahim, R., & Djalil, M. A. (2021). The effect of government accounting standard, quality of human resource, effectiveness of internal control system and regional financial accounting system on the quality of regional government financial statement (Study on SKPK Aceh Singkil District. Aceh Province Indonesia). *International Journal of Business Management and Economic Review*, *4*(6), 258-268.

Pebriani, R. A. (2019). Faktor-faktor yang Memengaruhi Kualitas Laporan Keuangan Pemerintah Daerah di Kabupaten Banyuasin dengan Sistem Pengendalian Internal Pemerintah sebagai Variabel Moderasi. *Jurnal Ilmiah Ekonomi Global Masa Kini*, *10*(1), 55-62.

Samosir, M., & Setiyawati, H. (2019). The Effect of Competence of Human Resources, Application Internal Control System, Utilization of Information Technology on the Quality of Financial Statements (Survey on Regional Work Unit of Cianjur Regency Government). *Int. J. Bus. Manag. Invent*, *8*(3), 31-38.

Sumaryati, A., Novitasari, E. P., & Machmuddah, Z. (2020). Accounting information system, internal control system, human resource competency and quality of local government financial statements in Indonesia. *The Journal of Asian Finance, Economics and Business*, *7*(10), 795-802.

Sutrisna, M., Nadirsyah, N., & Indayani, I. (2022). The effect of human resource competence, utilization of information technology, internal control systems, and application of government accounting standards on the quality of financial reporting (study on south aceh government skpk). *International Journal of Business, Economics, and Social Development*, *3*(3), 124-134.