

THE EFFECT OF IMPLEMENTATION GOVERNMENT ACCOUNTING STANDARDS, ORGANIZATIONAL COMMITMENT AND APPARATUS COMPETENCE ON THE QUALITY OF FINANCIAL STATEMENTS

Tirza Oktovianti Lenggono¹, Ester Melania Pasamba²

¹Fakultas Ekonomi dan Bisnis Universitas Pattimura, Indonesia

²Fakultas Ekonomi dan Bisnis, Program Studi Diluar Kampus Utama Universitas Pattimura, Indonesia

Correspondences: tirza.lenggono84@gmail.com

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ABSTRACT

This study aims to empirically examine the effect of the Application of Government Accounting Standards, Organizational Commitment, and Apparatus Competency on the Financial Reports Quality at the Regional Apparatus Organization of the Aru Islands Regency. The research method used Purposive Sampling Technique, with the research population coming from the Regional Apparatus Organization in the Aru Islands Regency Government, with a total of 93 respondents. The data analysis techniques used were Multiple Linear Regression, t-test, and Coefficient of Determination Test. The findings show that the variables of the Application of Government Accounting Standards, Organizational Commitment, and Apparatus Competency have a positive and significant effect on the Financial Reports Quality at the Regional Apparatus Organization of the Aru Islands Regency.

Keywords: Application of Government Accounting Standards; Organizational Commitment; Apparatus Competency; Financial Report Quality

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh Penerapan Standar Akuntansi Pemerintahan, Komitmen Organisasi, dan Kompetensi Aparatur terhadap Kualitas Laporan Keuangan pada Organisasi Perangkat Daerah (OPD) Kabupaten Kepulauan Aru. Metode penelitian menggunakan teknik Purposive Sampling, dengan populasi penelitian yang berasal dari Organisasi Perangkat Daerah (OPD) pada Pemerintah Kabupaten Kepulauan Aru, dengan total 93 responden. Teknik analisis data yang digunakan yaitu Regresi Linear Berganda, Uji-t, serta Uji Koefisien Determinasi. Temuan Penelitian menunjukkan bahwa variabel Penerapan Standar Akuntansi Pemerintahan, Komitmen Organisasi, dan Kompetensi Aparatur berpengaruh secara positif dan signifikan terhadap Kualitas Laporan Keuangan pada Organisasi Perangkat Daerah (OPD) Kabupaten Kepulauan Aru.

Kata Kunci: Penerapan Standar Akuntansi Pemerintahan; Komitmen Organisasi; Kompetensi Aparatur; Kualitas Laporan Keuangan

INTRODUCTION

The increasing public demand for good governance has encouraged the Central Government and Local Governments to implement public accountability. One form of accountability in government administration is regulated in Law Number 17 of 2003 concerning State Finance and Law Number 32 of 2004 concerning Regional Government. In an effort to realize a clean government, local governments are required to prepare Local Government Financial Reports. The financial statements are in the form of Budget Realization Reports, Balance Sheets, Cash Flow Statements and Notes to Financial Statements.

The information contained in the Local Government Financial Statements (LKPD) must meet the criteria for qualitative characteristics of government financial statements. In PP No. 71 of 2010, the qualitative characteristics required for financial reports to meet the desired quality are relevant, reliable, comparable and understandable by users of financial statements. Quality Local Government Financial Statements (LKPD) show that the Head of the Regional

Work Unit (SKPD) as the responsible official is in accordance with the authority that has been delegated to him in connection with financial integrity, disclosure and compliance with laws and regulations reflected in the Accountability Report (Yanti et al., 2020)

Based on the examination of the Regional Government Financial Statements (LKPD) of the Aru Islands Regency in 2017 - 2019, it received the title of Not Giving an Opinion (TMP) while in 2020 - 2021 the Aru Islands Regency received the title of Reasonable with Exception (WDP) from the BPK-RI Representative of Maluku Province so that it can be said that the financial statements of the Aru Islands Regency Government have gone towards better and reasonable audit quality.

Table 1. Opinion of BPK-RI Representative of Maluku Province on the Financial Statements of the Regional Government of Aru Islands Regency

	Year	Year	Year	Year	Year
Opinion	2017	2018	2019	2020	2021
	TMP	TMP	TMP	WDP	WDP

Source : BPK Perwakilan Provinsi Maluku (<https://maluku.bpk.go.id/hp-lkpd/>)

The Aru Islands Regency Government starting in 2020 the audit opinion resulted in an Unqualified (WDP) where in the previous three years the resulting opinion did not give an opinion (TMP), it can be seen that there has been a very good improvement even though it has not yet reached an Unqualified (WTP) opinion. This is because according to Plt. Head of the Aru Islands Regency Inspectorate CH explained, Aru again obtained a WDP related to the LKPD examination on the implementation of the 2021 APBD which was carried out in relation to the implementation of the internal control system and compliance with laws and regulations. With these findings, the quality of financial statements, which is reflected in the quality of the audit opinion given by BPK-RI Representative of Maluku Province on local government financial reports, provides evidence that there are factors that can affect the quality of financial statements that need to be studied.

From the above phenomenon, it shows that there are still weaknesses in the application of Government Accounting Standards (SAP) which can be seen by various findings found by BPK-RI Representative of Maluku Province such as goods and services expenditures that are not in accordance with the provisions in PSAP No. 2 which details regional expenditures according to the classification provisions, namely organization, function and type of expenditure. Furthermore, it is also reinforced by paragraph 35 of PSAP 02 which states that the grouping of expenditures is based on the type of expenditure to carry out an activity. The next weakness in the application of Government Accounting Standards (SAP) is the lack of volume for ten work packages in two Local Government Organizations (OPD). Meanwhile, according to PSAP No.1 requires financial statements to be prepared to provide relevant information about the financial position and all transactions carried out by a reporting entity during one reporting period.

Weaknesses in the application of Government Accounting Standards (SAP), namely regarding the inadequate management of regional cash and cash in the expenditure treasury of the Aru Islands Regency Government and the disorderly management of fixed assets. This is not in accordance with Government Accounting Standard No.3 concerning Cash Flow Statements which regulates the presentation of cash flow statements to describe historical information about changes in cash and cash equivalents of a reporting entity by classifying cash flows based on operating, investing, funding and transitorities activities during one accounting period.

In connection with the above phenomenon, if you look at the organizational commitment of the financial report arranger apparatus, there may be a low responsibility of

the financial report arranger apparatus in carrying out their duties. Organizational commitment is needed by the financial report administration apparatus so that they will be responsible for the work given. Organizational commitment is built on the basis of job trust in organizational values and the willingness of workers to help realize organizational goals and loyalty to remain a member of the organization. If workers feel that their souls are bound by existing organizational values, they will feel happy at work, so that they have responsibility and awareness in running the organization and are motivated to report all activities by carrying out accountability to the public voluntarily including financial accountability through quality financial reports (Wulandari et al., 2024).

In addition to the application of government accounting standards and organizational commitment, the phenomenon is related to the competence of the apparatus which plays an important role in presenting the Local Government Financial Statements, namely the failure of the apparatus of government financial report preparers to understand and apply accounting logic so that it has an impact on the errors in the financial statements made and the incompatibility of reports with the standards set by the government. This is clearly contrary to the concept of competence (Yulianti et al., 2023).

Several studies related to this research have been conducted with different results. (Azzindani et al., 2019) proves that the application of government accounting standards has no effect on the quality of financial reports while (Wibowo et al., 2020) proves that the application of government accounting standards affects the quality of financial reports. (Tampubolon & Basid, 2019) proves that organizational commitment has a positive but insignificant effect on the quality of financial statements while (D. Z. Riyanto, 2022) proves that organizational commitment has no effect on the quality of financial statements. (Irwansyah & Wulandari, 2019) that apparatus competence has no influence on the quality of financial reports while (Wibowo et al., 2020) proves that apparatus competence affects the quality of financial reports.

This research is a reference to (Wibowo et al., 2020) research on the Effect of Implementation of Government Accounting Standards, Apparatus Competence and Internal Control Systems on the Quality of Sragen Regency Local Government Financial Statements. The difference between this research and previous research is that it replaces the internal control system variable with organizational commitment. The reason for using the organizational commitment variable is because the concept of organizational commitment is related to the level of involvement of people with the organization where they work and are interested in staying in that organization (Wibowo et al., 2020). An employee has a high organizational commitment, so the employee will prioritize the interests of the organization over his personal interests so that achieving organizational goals is important, in this case if the employee will maintain compliance with Government Accounting Standards (SAP) and regulations to realize quality financial reports. The next difference is in the object of research, namely previous research on the Sragen Regency SKPD while in this study on the OPD of the Aru Islands Regency Government.

From the existing phenomenon, this study aims to empirically examine the effect of the Application of Government Accounting Standards, Organizational Commitment, and Apparatus Competence on the Quality of Financial Statements at the OPD of the Aru Islands Regency Government.

Based on the theory and research gaps above, a research model is used as can be seen in the following figure:

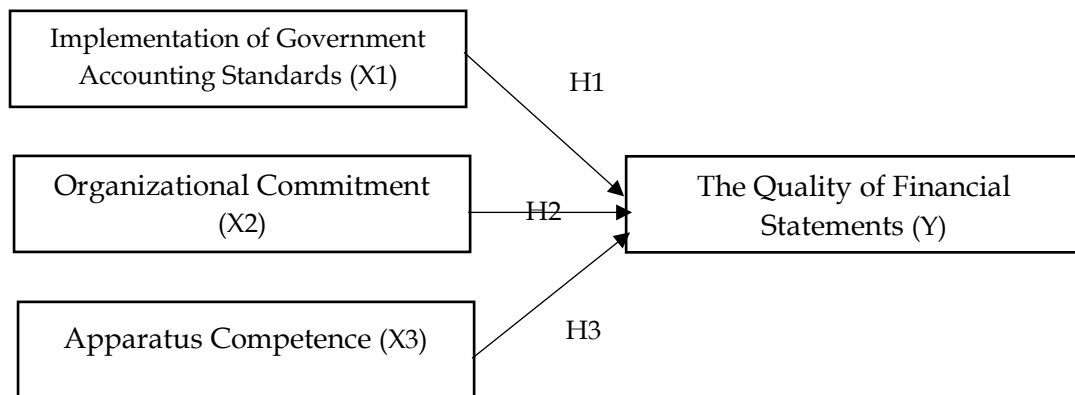


Figure 1. Research Model

Research Hypothesis:

H1 : Implementation of Government Accounting Standards Affects the Quality of Financial Statements

H2 : Organizational Commitment Affects the Quality of Financial Statements

H3 : Apparatus Competence Affects the Quality of Financial Statements

RESEARCH METHODS

The object of research is a benchmark that is of concern in a study. The object of research is to get answers or solutions to problems that are happening. According to (Sugiyono, 2017) the object of research is a scientific target to obtain data with specific purposes and uses about something objective, valid and about something. The object and location this research is the Regional Apparatus Organization (OPD) of the Aru Islands Regency Government.

Population is a generalisation area consisting of objects or subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions (Sugiyono, 2017). This study's population included all Regional Apparatus Organizations (OPD) of the Aru Islands Regency Government.

The sample used in this study must be representative or able to represent the population through characteristics that can represent the population. The samples used in this study were the Financial Administration Officer (PPK), the Activity Technical Implementation Officer (PPTK), and the Treasurer.

The sampling technique used in this research is purposive sampling technique. Purposive sampling is a sample collection technique with certain considerations that aim to make the data obtained later more representative (Sugiyono, 2017). The criteria/considerations that are used as samples are:

1. Financial Administration Officer (PPK)
Because it has the task of preparing OPD financial reports.
2. Activity Technical Implementation Officer (PPTK)
Because it is tasked with preparing documents in the context of implementing the budget at the expense of the activity implementer.
3. Expenditure Treasurer
Because it has the task of preparing and presenting financial reports and performance reports.

Sampling was carried out by giving three questionnaires to 31 regional apparatus organizations in Dobo city. Total sample collected was ninety-three samples.

The independent variables studied consisted of the Application of Government Accounting Standards, Organizational Commitment, and Apparatus Competence. While the dependent variable is the Quality of Financial Statements. The instruments in this study will be measured using a Likert scale. Where in the Likert scale, respondents will be given questions with several alternative answers that the respondent considers very appropriate. Determination of measurement according to the Likert scale is carried out using a normal deviation that moves from numbers 1 to 5.

Table 2. Operational Definition and Measurement of Variables

Variables	Definition	Indicator	Measurement
Quality of Financial Statements (Y) (Adopted from Syarifah Hasibuan, 2018)	The ability of the information presented in the financial statements to be understood, and meet the needs of users in making decisions, free from misleading notions, material errors, and reliable, so that financial statements can be compared with previous periods.	<ol style="list-style-type: none"> 1. Relevant 2. Reliable 3. Comparable 4. Understandable 	Likert Scale
Application Standard Accounting Government (X1) (Adopted from Rita Yanti Sinaga, 2019)	An act of applying a theory, method in accordance with Government Accounting Standards, in order to achieve objectives when conducting and preparing financial statements reported for the government.	<ol style="list-style-type: none"> 1. The suitability of the financial accounting system used has fulfilled accrual-based SAP. 2. The procedure for recording transactions is based on standard accounting records in general. 	Likert Scale
Commitment Organization (X2) (Adopted from Sahlan Siregar, 2018)	The degree to which an individual identifies with and engages in commitment reflects the feeling that what one does is important.	<ol style="list-style-type: none"> 1. Willing to work hard to achieve the vision and mission of the SKPD. 2. The member's desire to remain in the organization. 3. Work in accordance with duties and functions. 4. Work program in accordance with organizational goals and budget 5. Emotional connection 	Likert Scale
Apparatus Competence (X3) (Adopted from Syarifah Hasibuan, 2018)	Apparatus competence is the ability of knowledge, skills, attitudes and behaviors required by the apparatus when carrying out their duties.	<ol style="list-style-type: none"> 1. Formal education background 2. Technical training 3. Work experience 4. Work skills 5. Attitude and behavior 	Likert Scale

The data analysis method used is multiple linear regression, t-test, and coefficient of determination test. The explanation can be described as follows:

Multiple Linear Regression Analysis

In this study, the data analysis technique used is multiple linear regression. Regression analysis is basically a study of the dependence of the dependent variable (bound) with one or more independent variables (free) used to test the hypothesis that has been chosen. The equation used is as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Description:

- Y = Financial Statement Quality
a = Constant
b₁;b₂ = Coefficient of multiple regression
X₁ = Implementation of Government Accounting Standards
X₂ = Apparatus Competence
e = Standard error

Partial Significance Test (t-test)

This test is conducted to partially determine whether the independent variable has a significant effect or not on the dependent variable. The t test is used to determine the effect of each independent variable on the dependent variable (Ghozali, 2016). The criteria used to determine whether or not there is a significant effect is based on:

- If the significant value is <5% then H_a is accepted, which means it shows that the independent variable individually affects the dependent variable.
- If the significant value > 5% then H_a is rejected, which means it shows that the independent variable individually has no effect on the dependent variable.

Test Coefficient of Determination (Adjusted R²)

The Coefficient of Determination (Adjusted R²) essentially measures how far the model's ability to explain the variation in the dependent variable. The coefficient of determination is zero and one. A small R² value means that the ability of the independent variables to explain the variation in the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict variations in the dependent variable.

RESULTS AND DISCUSSION

Validity Test

The validity test is used to measure whether a questionnaire is valid or not. The guidelines for a model are said to be valid if the significance level is > 0.05 (greater than 0.05). The question items are said to be valid if r count > r table. Based on the data, it can be concluded that all instruments used in this study are declared to meet the validity requirements because the calculated R score is greater than the R table (R Count > R Table).

Reliability Test

The reliability test can be seen in the Cronbach's Alpha value, if the Alpha value > 0.60 then the question construct which is a variable dimension is reliable (Sujarweni, 2016). The following are the results of reliability testing for the variables of Financial Statement Quality, SAP Implementation, Organizational Commitment, and Apparatus Competence. Cronbach's Alpha value for Financial Statement Quality, SAP Implementation, Organizational

Commitment, and Apparatus Competence is above 0.60. Thus, it can be concluded that the statements in this questionnaire are reliable because they have a Cronbach's Alpha value of more than 0.60.

Classical Assumption Test

Normality Test

This normality test is carried out to test whether in the regression model the independent variable (free) and the dependent variable (bound) both have a normal or near normal distribution. The normality test aims to test whether the regression model, confounding or residual variables have a normal distribution.

Based on the picture above, the P-Plot graph shows that which compares the observation data with distribution data that is close to normal distribution. The results of the normality test using the histogram graph are presented in Figure 3 below.

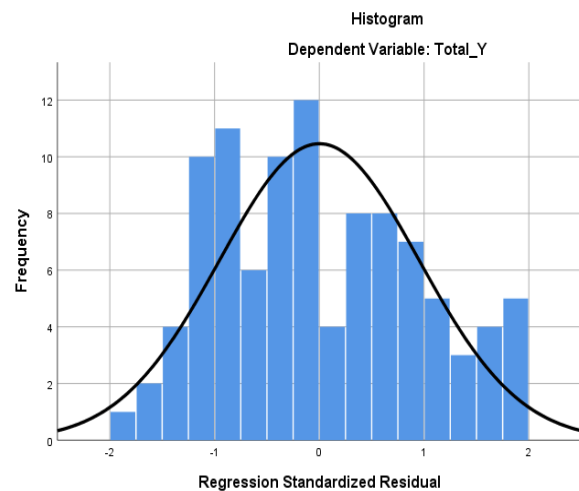


Figure 3. Normality Test Results Using Histogram

Based on the table above, the distribution is around the diagonal line and follows the direction of the diagonal line, this indicates that the regression model has met the assumption of normality.

Multicollinearity Test

To detect the presence of multicollinearity problems, it can be done with the Variance Inflation Factor (VIF) value and the amount of correlation between the independent variables throughout the test and data analysis using SPSS.

Based on the data, 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 SAP Implementation (X1) 0.688; for the Organizational Commitment variable (X2) 0.380; and the Apparatus Competence variable (X3) 0.871. VIF for each SAP Implementation variable (X1) is 2.096, Organizational Commitment (X2) is 1.472, Apparatus Competence (X3) is 1.148.

Heteroscedasticity Test

Heteroscedasticity testing is carried out to test whether in a regression model there is an inequality of variance from the residuals of one observation to another. If the variance of the residuals of an observation to another observation is constant, it is called

Homoscedasticity and if it is different it is called Heteroscedasticity (Sujarweni, 2016). Figure 4 shows the results of the heteroscedasticity test:

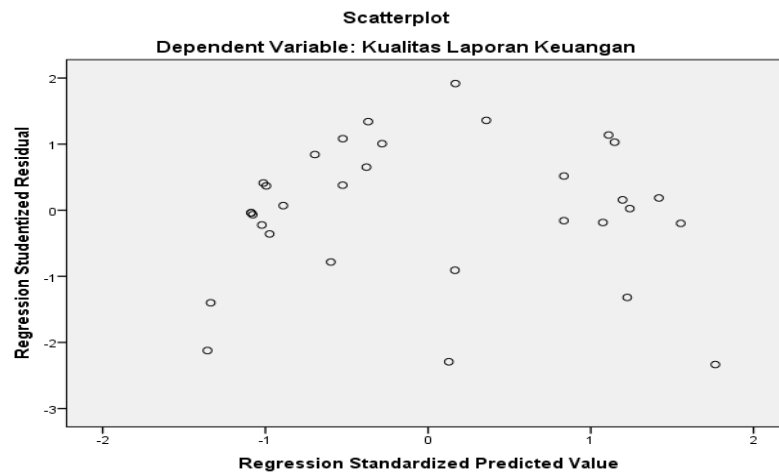


Figure 4. Heteroscedasticity test results

Referring to the image presentation above, it can be noted that the points are spread thoroughly without making a certain pattern, so it can be concluded that the variables used in this study fulfill the requirements of heteroscedasticity. In this study, the heteroscedasticity test used is the Glacier test. The basis for decision making is if the significance value is greater than 0.05 ($\text{sig} > 0.05$), then the conclusion is that in the regression model there are no symptoms of heteroscedasticity. Based on the data, the heteroscedasticity test using the Glacier test on SPSS concludes that the three independent variables have a sig value greater than 0.05 ($\text{sig} > 0.05$). So it is concluded that there are no symptoms in the regression model.

Hypothesis Test

Determination Coefficient Test (*Adjusted R²*)

The coefficient of determination test is carried out to measure the ability of the independent variables, namely SAP Implementation (X1), Organizational Commitment (X2), and Apparatus Competence (X3) to the dependent variable, namely the Quality of Financial Statements (Y). The results of the coefficient of determination test can be seen from table 7

Table 7. Determination Coefficient Test Results (*R²*) Variabel X1,X2,X3

Model	R	R Square	Adjusted R Square	Std.Error of the Estimate
1	.933 ^a	.882	.870	1.57467

Predictors: (Constant), Application SAP, Organizational Commitment, Apparatus Competence

Based on the data presentation table above, it is known that the R2 (R Square) score is 0.882, which can be interpreted that the three independent variables in this study (SAP Implementation, Organizational Commitment, Apparatus Competence) are able to influence the dependent variable (Quality of Financial Statements) by 88.2%, while the remaining 11.8% may be influenced by other variables not analyzed in this study.

Partial Significance Test (*t-test*)

The t test is used to determine whether there is a related influence between X1 and X2 In this study it is known that $n = 90$ at a significance level of 5% and an error rate of 0.05. The t count of the independent variable is as follows:

Table 8. Partial Test Results (t Test)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.442	.163		-1.254	.026
Application SAP	.165	.047	.179	3.019	.003
Organizational Commitment	.439	.071	.487	9.778	.002
Apparatus Competence	.132	.049	.162	2.717	.008

a. Dependent Variable: Quality of Financial Reports

The t-test uses a two-sided test with criteria:

If $t \text{ count} > t \text{ table}$ then H_0 is rejected and H_a is accepted

If $t \text{ count} < t \text{ table}$ then H_0 is accepted and H_a is rejected

From the calculation of multiple linear regression using the SPSS program, the following results are obtained:

$$Y = -0.442 + 0,165X_1 + 0,439X_2 + 0,132X_3 + e$$

Discussion

The Effect of Implementation of Government Accounting Standards on the Quality of Financial Statements

The results of this study prove that the application of accounting standards has a significant positive effect on the quality of financial statements. This is because accounting standards encourage companies to be more accountable in financial management. Financial reports prepared in accordance with accounting standards will be more credible and trusted by the public. This research is in line with research conducted by (Rahman & Permatasari, 2021) which proves that the application of accounting standards has a significant positive effect on the quality of the financial reports of the Inspectorate General of the Department of National Education. Furthermore, (Hermawan, 2022) proves that the implementation of government accounting standards has a significant effect on the quality of financial reports in the Tual City Government. Furthermore, (Simanjuntak et al., 2024) proves that the implementation of government accounting standards has a significant positive effect on the quality of financial reports in districts/cities in West Java Province. Apart from that, research by (Juniartha & Sugiarto Asana, 2020) proves that the implementation of government accounting standards can have a positive and significant effect on the quality of financial reports in Buleleng Regency. Furthermore, (Rahmawati et al., 2018) proves that the implementation of government accounting standards has a positive and significant effect on the quality of financial reports in the Gianyar Regency Regional Work Unit (SKPD).

The Influence of Organizational Commitment on the Quality of Financial Reports

The results of this research prove that organizational commitment has a significant positive effect on the quality of financial reports. Organizational commitment, which reflects the extent to which employees feel bound and loyal to the organization, has a very important role in producing quality financial reports. Highly committed employees will be more proactive in identifying and correcting weaknesses in the internal control system. This will improve the quality of financial statements. This research is in line with research conducted by (B. Riyanto, 2015) which proves that organizational commitment influences the quality of financial reports. Furthermore, (Sandi et al., 2023) prove that organizational commitment

influences the quality of financial reports. Furthermore, research by (Harahap et al., 2022) proves that organizational commitment has an effect on the quality of financial reports.

The Influence of Apparatus Competence on the Quality of Financial Reports

The results of this research prove that apparatus competency has a significant positive effect on the quality of financial reports. Apparatus competence, which includes knowledge, skills and attitudes relevant to their duties, is a key factor in producing quality financial reports. Competent apparatus have a deep understanding of the applicable accounting standards. They are able to apply these standards correctly in the recognition, measurement and disclosure of financial transactions. This research is in line with research conducted by (Lasmaru & Rahayu, 2016) which proves that Human Resources competency has a positive effect on the quality of local government financial reports. Furthermore, research by (Irmawati Hamruna et al., 2022) proves that the competence of government officials has a significant effect on the quality of the regional government's financial reports in Tasikmalaya Regency. Furthermore, research by (Loli Efendi, Darwanis, 2017) proves that the competence of regional officials influences the quality of the regional government's financial reports in Southeast Aceh Regency. Another research proves that employee competence has a positive effect on the quality of financial reports in MSMEs according to Accounting Standards (Suyuthi et al., 2022). Apart from that, (Eman et al., 2022) and proves that the performance results of regional government officials have a significant positive influence on the quality of government financial reports.

CONCLUSION

Based on the results of the research discussed in the previous chapter regarding the Effect of Implementing Government Accounting Standards, Organizational Commitment, and Apparatus Competence on the Quality of Financial Reports, several conclusions can be drawn, including: The research results prove that the Implementation Government Accounting Standards have a significant and positive influence on the Quality of Financial Reports. Based on these results, it can be concluded that the quality of implementing Government Accounting Standards has a significant influence on the Quality of Financial Reports.

Furthermore, the research results prove that Organizational Commitment has a significant and positive influence on the Quality of Financial Reports. These results explain the level of Organizational Commitment, which has a significant influence on the Quality of Financial Reports. The research results also prove that Apparatus Competence has a significant and positive influence on the Quality of Financial Reports. These results explain the level of apparatus competency, which has a significant influence on the quality of financial reports. Based on the research that has been carried out, the researcher provides several recommendations, namely for future research to use other variables in examining factors that influence the Quality of Financial Reports, and it is hoped that future research will use a larger sample in examining the Quality of Financial Reports.

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