

**Quality Of Human Resources, Supporting Facilities And Infrastructure, Compliance With Regulations, Application Of Saiba, And Leaders' Commitment To The Quality Of Financial Reports (Case Study of State Universities Public Service Agency, North Sumatra State Islamic University and Medan State University)**

Selfi Afriani Gultom<sup>1</sup>, Dalmaisya Gea<sup>2</sup>, Iskandar Muda<sup>3</sup>, Andri Soemitra<sup>4</sup>, Sugianto<sup>5</sup>

**Abstract**

The purpose of this research is to test the quality of humans resources, supporting facilities and infrastructure, compliance with regulations, the implementation of SAIBA and the commitment of leaders to the quality of financial statements at State Universities in North Sumatera, namely UINSU and UNIMED. Reliable quality of financial statements is a goal that a government entity always wants to achieve. The quality of financial statements must be supported by factors that are able to realize accountable reports. The population and samples in this study were financial employees of UINSU and UNIMED. The sample in this study uses census method where all populations are sampled because financial employees at UINSU and UNIMED are permanent employees who are specifically in the position of finance department. The results of the study were tested with *SEM SmartPLS* and the results showed that only supporting facilities and infrastructure significantly affected the quality of financial statements. While human resources, regulatory compliance, SAIBA and leadership commitments have no effect on the quality of financial statements of the State University of in North Sumatra, namely UNIMED and UINSU.

**Keywords:** *human resources, facilities, compliance, SAIBA, leadership, quality of financial statements*

JEL Code : 48

---

<sup>1,2,4,5</sup> Universitas Islam Negeri Sumatera Utara, Medan, Indonesia

<sup>3</sup>Universitas Sumatera Utara, Medan, Indonesia

<sup>1</sup>Corresponding author : selfi.gultom09@gmail.com

## 1. INTRODUCTION

Financial statements are the final result of financial transaction activities that occur in one period. Financial statements must present a reliable and accountable report. Brodjonegoro (2020) states that state universities must report financial statements of State Universities in a transparency and

accountability because it is a unity against the financial statements of Research and Technology Ministry. The Ministry of Research and Technology where currently rejoined the Ministry of Education has three times in a row obtained an unqualified opinion. This result must be followed by State Universities in order to also get the unqualified opinion, especially State Universities managed by public service agencies and legal entities. Based on the findings of audit board in part audit results overview (*IHSP*) from 2017 to 2019, the main problems in State Universities are internal control weaknesses and non-compliance with regulations.

Table 1. Audit Board's findings of State Universities

No.	Information	2017 part1	2017 part 2	2018 part 1	2018 part 2	2019 part 1	2019 part 2
1.	Internal Control Weaknesses	7	15	13	88	19	42
2.	Non-compliance with Regulations	18	37	13	116	26	24

bpk.go.id source

The results of Table 1 show that the highest findings occurred in 2018 semester 2 with problems of non-compliance with regulations. The Financial Audit's Board should concentrate on encouraging State Universities to always comply with the laws and regulations. The regulations set by the government in reporting finances will have an impact on the financial statements of the central ministry. Therefore, the problem of non-compliance with regulations in financial reporting should be a concern of all State Universities so that State Universities finance can be accounted for accountably, especially State Universities with Public Service Agency. Since 2008 State Universities have been authorized to manage finances with the Public Service Agency (*BLU*) system. State Universities with Public Service Agency (*BLU*) is an institution with a second level in terms of autonomy. All state revenues non tax (*PNBP*) are managed autonomously and carried out reporting to the state. In general, State Universities's financial statements are audited by audit board and inspectorate general. When state universities change status from working unity to Public Service Agency, State Universities's Financial Statements will be audited by an independent Public Accounting Firm (*KAP*). Changes in financial management also require State Universities to prepare financial statements in accordance with the general Financial Accounting Standards (*SAK*) and based on government accounting standards (Achmad, 2018).

The obligation to prepare financial statements based on Financial Accounting Standards (*SAK*) demands the preparation of quality accrual-based financial statements in order to be in line with the opinions that have been received by the Ministry of Higher Education, which is reasonable without exception. Government Regulation no. 71 of 2010 also requires that government financial statements must be prepared on an accrual basis. Accrual-based recording will provide comprehensive information on all transactions both cash and debt and receivable transactions. These higher requirements encourage the presentation of financial statements to be reported reliably, relevantly, comparable and understandable.

Ramanda's research (2015) explained that the implementation of the preparation of financial statements in accordance with accrual-based Government Accounting Standards aims to provide complete and comprehensive financial information. Accrual-based Financial Statements will account for effective and efficient information. The recording of the accrual basis also requires State Universities to always comply with applicable regulations so as to reduce fraud and irregularities. This comprehensive recording and reporting will bring about transparency and accountability which is a mirror of the quality of State Universities's financial statements.

Efforts to run accrual-based financial reporting are still finding constraints. Langelo, et al's article (2015) claimed that the difficulty of implementing Government Regulations No.71 year 2010,

regarding the preparation of Government Accounting Standards in Bitung City Government is a human resource issue that compiles government financial statements. The quantity of human resources is not qualified and insufficient due to lack of training, and socialization. The use of equipment and systems used is also weak and not sufficiently available. Some studies have also indicated weaknesses in factors affecting the quality of financial statements.

Suhardjo's article (2019) found that the quality of human resources or employees working on financial statements has no effect on the quality of financial statements. Similarly, the results of Syarifuddin's research (2014), which showed that human resource competence has no effect on the quality of local government financial statements. This is occurred because the preparation of financial statements must be done carefully, accurately and in accordance with Government Accounting Standards in order to produce reliable financial report information. However, Junaedhi (2019) explained his research at Hasanuddin University that human resource factors have the most influence to produce quality financial reports so that the capabilities and competencies of human resources must be continuously improved.

A good and comprehensive financial report must also be supported by good facilities and infrastructure and a working environment that supports operators in carrying out their duties. Supporting facilities and infrastructure are tools to support the implementation of an activity or work. Because the financial statements generated from SAIBA are a merger of the Financial Accounting System (SAK) with the State Property Accounting Management Information System (SIMAK-BMN) it takes equipment, hardware and software that supports to run the applications owned by each operator, so that it can be combined later to produce quality financial reports.

The results of Febrian and Basukianto's research (2015) showed that one of the factors causing the poor quality of local government unit (SKPD) financial statements within the Central Java provincial government is the lack of facilities related to financial information technology. Meanwhile, Sartika's research (2015) was stated that the availability of facilities and infrastructure has no effect on the quality of government financial statements in Kuantan Singing Regency. This is occurred because of the lack of precise use of facilities and infrastructure and lack of training on technology and limited budget for the development of information technology itself. Wicaksono's research (2019) revealed that compliance with the legislation had no effect while Habiby's article (2020) and Mawutu's article (2020) revealed there is a close relationship between compliance with the quality of financial statements. Commitment from the leadership is also required in the implementation of regulations. Putra and Ariyanto's research (2015) also stated that the organization's commitment and leadership style had a positive effect on the Implementation of Accrual-Based Government Accounting Standards. It is no matter how many rules are drawn up, without a commitment from the leadership to implement the regulation, the regulation will not be successful in its application. This commitment is related to the willingness to apply the rules that are the basis for the preparation of government financial statements in order to produce quality financial statements.

## **2. LITERATURE REVIEW**

### **2.1. Quality of Financial Statements**

Financial statements are a form of accountability for economic resources managed by an entity. Based on the regulation of the Minister of Finance number: 177/PMK.05/2015 the financial

statements are essentially a form of government accountability for the implementation of the State Budget in the form of budget realization reports, balance sheets, cash flow statements, operational reports, change of equity statements, reports on changes in more budget balances and notes on financial statements. Government financial statements are prepared in accordance with Government Accounting Standards (*SAP*).

The presentation of quality financial statements must meet the absolute requirements of government financial statements that are relevant, reliable, comparable, and understandable. These conditions are:

a. Relevant

Financial statements are said to be relevant when the information presented can be a decision-making tool both past and for the future. Information is said to be relevant if it has a *feedback value*, *predictive value*, on time, and complete.

b. Reliable

The information in the financial statements must present honest and verified data and facts correctly. Reliable information has characteristics of honest, verifiable, neutrality presentation.

c. Comparable.

The information in the financial statements can be compared with the previous period's financial statements or the financial statements of other reporting entities in general. Comparisons can be done internally and externally.

d. Understandable.

The information presented in the financial statements can be understood by the user and expressed in a form and term tailored to the limits of understanding of the users.

## 2.2. Quality of Human Resources

The preparation of financial statements requires human resources that have adequate quality and quantity. According to Suharto (2012), the quality of human resources is the ability of staffs in carrying out the management process as seen from one's skills, educational background, requirements that must be followed to be able to run the management process, trainings, professional problems and socialist regulations that undergo changes. Choirunisah's research (2008) and Junaedi's article (2019) found empirical evidence of the influence of human resources capabilities and are the dominant factors to produce quality financial reports. The placement of accounting staff according to his educational background, namely staff who have a background in accounting education / finance as the staff composing financial statements will make the resulting financial statements quality and the development of staff expertise, both formal and non-formal.

H1: The quality of human resources affects the quality of financial statements

## 2.3. Regulatory compliance

Transparency and accountability of financial statements is a responsibility that must be implemented in realizing good management of the country's finances. Since January 2015 the government has implemented a full *accrual basis* system in the preparation of the Financial Statements. This change brings major changes to the presentation of financial statements of the Ministry of State / institutions. The base accrual system requires additional reports to be compiled, namely operational reports and equity change reports. This also has an impact on the system that has been used to input data, which was originally only a budget-based accounting system into an accounting system based on accrual (*SAIBA*). It is important to be able to implement it requires clear accounting policies, procedures and technology support.

Research by Maksum et al (2014) and Setiyawan et al (2020) stated that regulatory compliance has a significant influence on the timeliness of local government financial statements.. One of the

important characteristics that every good legislation has is its ability to integrate the hierarchy of implementing bodies (Nababan, 2018). If the regulation is not strict in regulating the existing system, then there will likely be differences in compliance behavior that are quite basic between the implementing officials and target groups, because they will try to conduct their own assessment of the policies and regulations that have been set.

H2: Regulatory compliance has a significant impact on the quality of financial statements

#### **2.4. Supporting Facilities and Infrastructure**

Supporting facilities and infrastructure are the needs that must be provided by the institution as the responsibility of completing the work. The adequate facilities and supporting infrastructure will accelerate the achievement of the plan that has been targeted. Sartika,s article (2015) and Ermi et al,s article (2018) found that the availability of facilities and infrastructure is very influential in improving the quality of financial statements because the facilities and infrastructure will aim to present quality financial statements easily, cheaply and on time. Leaders or stakeholders should give attention to the need for infrastructure facilities used in the operational composition of the task force's financial statements. With supporting infrastructure available in the form of workplace comfort, hardware equipment and software are expected to produce quality financial reports so that the implementation of accrual-based agency accounting system can run effectively.

H3 : Availability of supporting facilities and infrastructure has a significant impact on the quality of financial statements.

#### **2.5. System Accounting Institution Based Accrual (SAIBA)**

Information system is a unity of procedures that function to process data so as to produce useful information for decision makers. The system accounting information is the main need in generating financial statements. In relation to accounting information systems in the public sector, the government issued regulations to be a guideline for the government to produce quality financial reports. Information systems are in line with technological developments. So that the fulfillment of the need for information technology must get the support of all decision makers.

The change of accounting base from cash to accrual has an impact on the change in recording stage and the type of financial statements produced. Along with the implementation of the accrual base for financial reporting, budgeting is still carried out using a cash base. This means that the budgeting reporting process will produce a budget realization report that continues to use the cash base, while for other financial reporting will use an accrual basis. Chairina and Wehartaty's research (2019) explained that the use of accounting information systems is very important in helping the completion of financial statements. The availability of technology-based information systems becomes the main need in producing accrual-based financial reports so that reports are completed quickly and easily.

H4 : Accrual-Based Accounting Information System (SAIBA) has a significant impact on the quality of financial statements.

#### **2.6. Leadership Commitment**

Leadership commitment is an important part of achieving the vision and mission of the institution. According to Trisnawati (2005), leadership is defined as the process of influencing and directing staff in doing the work that has been assigned to them. Leaders must be able to provide encouragement and support in the smooth running of the duties of their staffes. The success of the institution's objectives must be created with an interconnected relationship between leaders and staffes.

According to Nawawi (1995), operationally there are five main functions of leadership operations, namely: Instructive function, consultative function, participation function, delegate function, control function. Junaedi's research (2019) stated that leadership support has a positive effect on the implementation of Accrual-Based Government Accounting Standards. Each leader must give full attention and support to the smooth completion of financial statements.

H5 : Leadership commitment has a significant impact on the quality of financial statements.

### 3. RESEARCH METHODS

Population and samples in this study are financial staffes consisting of financial report operators, expenditure treasurers, receipts treasures, other treasurers and reporting treasurers at UNIMED and UINSU. The population of 50 people consists of 28 from UNIMED;s staffes and 26 from UINSU's staffes. The sample used by the census method is to take the entire population into a sample. But only 43 people filled out the questionnaire.

The operational definition of variables for each variable is an indicator of each questionnaire given to respondents. The quality of financial reports describes the characteristics of information, namely timeliness, accuracy of information, completeness of information, informative and consistency. The ability of human resources to explain the potential and knowledge of the finance department in making reports. It is needed training, understanding of application, ability to solve application problems, ability to classify data from source documents, ability to understand regulations related to the preparation of financial. Compliance with regulations is an understanding and ability to the financial reporting process in the form of a reporting mechanism, carrying out financial reporting mechanisms according to schedule and being responsive to changes in regulations and technical Financial Reporting Suggestions and supporting infrastructure are explained by the workplace situation, namely the availability of hardware, work atmosphere, and work space. Furthermore, the implementation of SAIBA describes the capabilities of employees financial services using existing applications, namely easy of understand, easy to use, stable system, system perfection, output display / information accounting report. Leadership commitment is measured by the participation of direct and indirect superiors in completion as measured by financial statement indicators, namely the availability of a budget, the availability of procedure, the accuracy of source documents, the organization's vision and mission and internal control (Gultom, 2019). Based on the operational variables and definitions, the research model is depicted in Figure 1.

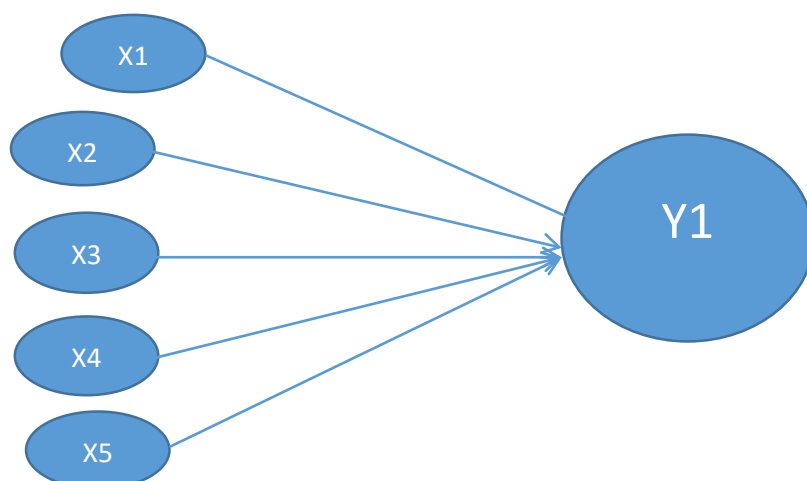


Figure 1. Research Model

The research models of the six hypotheses used are:

$$Y_1 = a + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + b_5x_5 + \mathcal{E}$$

Hypothesis testing and data analysis techniques conducted in this study using *structural equation modeling-partial least squares* (SEM-PLS) using SmartPLS software. Sholihin and Ratmono (2013) stated sem-pls can work efficiently with small sample sizes and complex models. In addition, the assumption of data distribution in SEM-PLS is relatively looser than CB-SEM. SEM-PLS is a nonparametric approach that can work well even for extreme abnormal data.

## 4. RESULTS

### 1. Descriptive Statistics

Descriptive statistics show that the financial staffes at UINMED and UINSU are dominated by 23 male genders while 20 women. The age of the most financial staffes in the range of 30 - 35 years. It shows that the financial part is still done by young staffes so that they are physically resistant to working long hours and able to keep up with technological developments. The educational background of employees from strata 1 (S1) in the field of non-accounting economics as much as 50% (21 people).

### 2. Validity and Reliability Test

The first test is to test the validity and reliability of variables. Based on the first validity testing loading factor known indicators X1.5, X1.6, X1.7, X2.1, X2.4, X4.1, X4.6, Y.3 and Y.6 are invalid, with loading values  $< 0.4$ . Furthermore, the loading value validity test is carried out in the second phase, without involving invalid indicators. Figure 2 illustrates and describes the *loading* values for each second stage indicator.

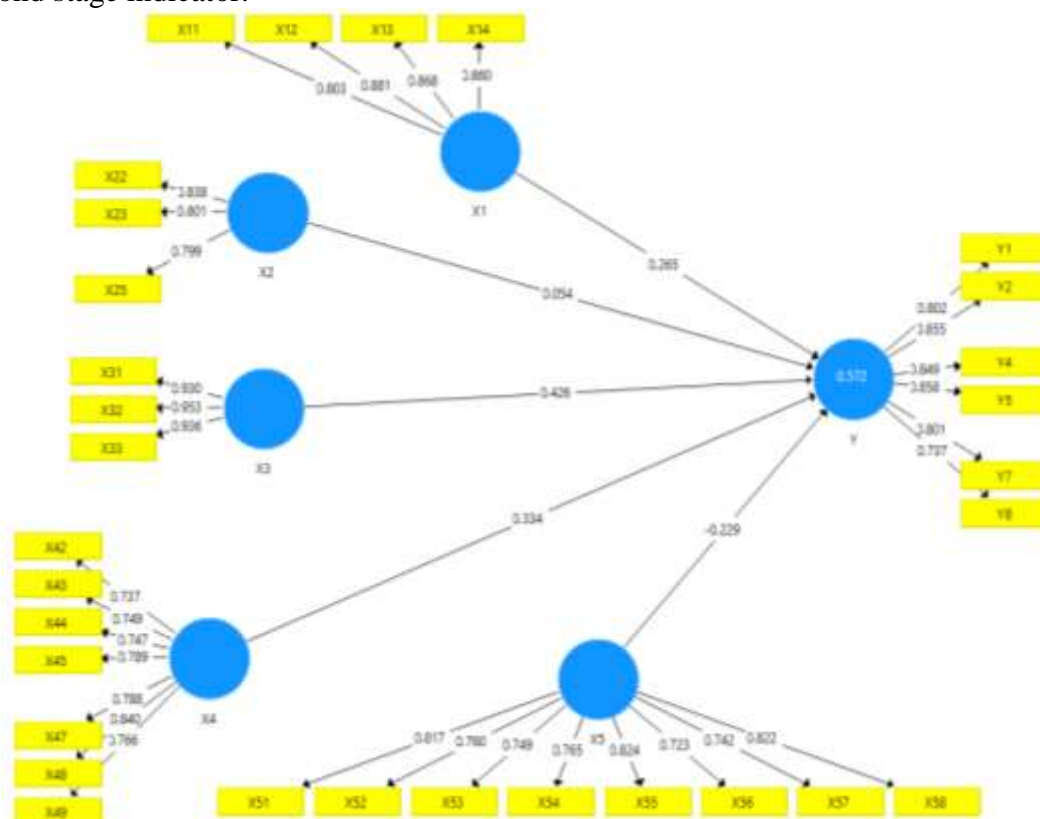
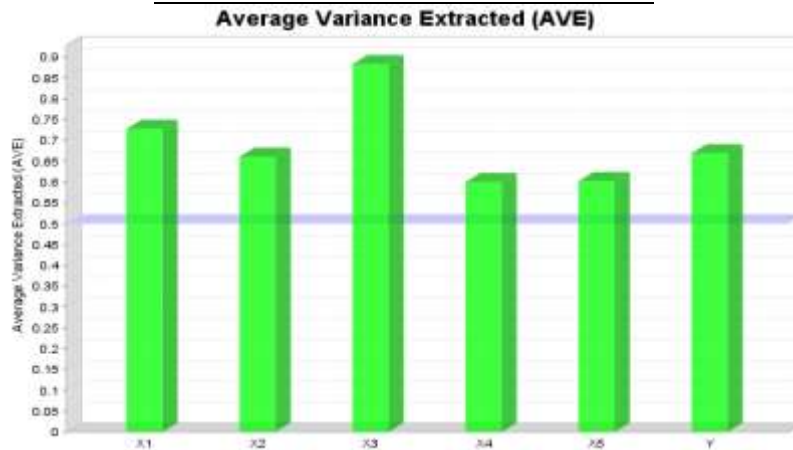


Figure 2. Validity Test Results

Based on the loading factor validity test in Figure 2, the entire loading value  $> 0.7$ , which means it has qualified validity based on the loading value. Furthermore, validity testing is conducted based on the *average variance extracted* (AVE) value.

**Table 2. Validity Testing based on Average Variance Extracted (AVE)**  
Average Variance Extracted (AVE)

<b>X1</b>	<b>0.728</b>
<b>X2</b>	<b>0.661</b>
<b>X3</b>	<b>0.883</b>
<b>X4</b>	<b>0.6</b>
<b>X5</b>	<b>0.602</b>
<b>Y</b>	<b>0.669</b>



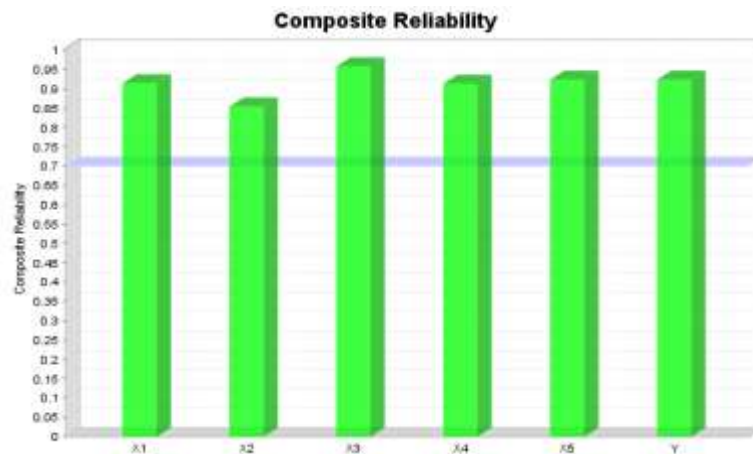
**Figure 3. Validity Testing by AVE**

Based on Table 2 and Figure 3 testing with Average Variance extracted (AVE) found all AVE values  $> 0.5$ , which means that they are eligible for validity. Furthermore, reliability testing is conducted based on *composite reliability* value (CR).

**Table 3. Reliability Testing based on Composite Reliability (CR)**  
Composite Reliability

<b>X1</b>	<b>0.914</b>
<b>X2</b>	<b>0.854</b>
<b>X3</b>	<b>0.958</b>
<b>X4</b>	<b>0.913</b>
<b>X5</b>	<b>0.924</b>
<b>Y</b>	<b>0.924</b>



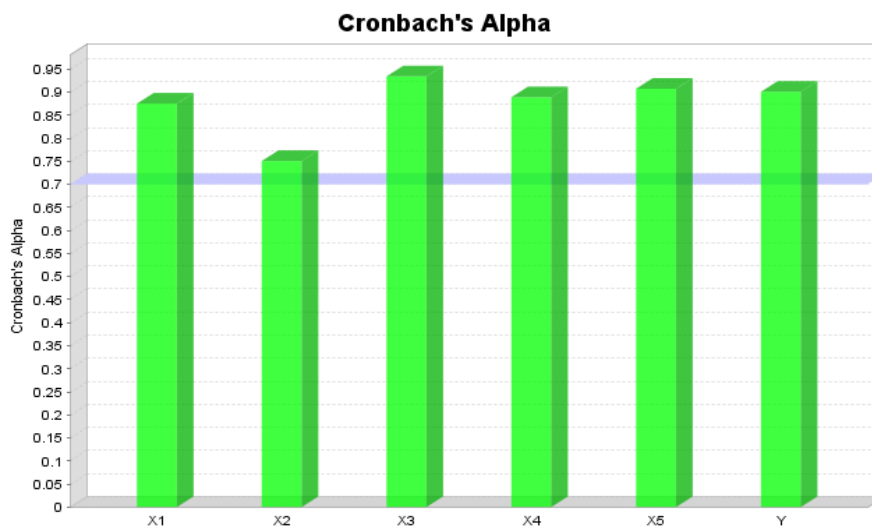


**Figure 4. Reliability Testing based on Composite Reliability (CR)**

Based on testing with composite reliability known all CR values  $> 0.7$ , which means it has qualified reliability based on CR. Furthermore, reliability testing is conducted based on *cronbach's alpha* value (CA).

**Table 4. Reliability Testing based on Cronbach's Alpha (CA)**

Cronbach's Alpha	
<b>X1</b>	<b>0.875</b>
<b>X2</b>	<b>0.75</b>
<b>X3</b>	<b>0.934</b>
<b>X4</b>	<b>0.889</b>
<b>X5</b>	<b>0.907</b>
<b>Y</b>	<b>0.901</b>



**Figure 5. Reliability Testing based on Cronbach's Alpha (CA)**

Reliability testing with cronbach's alpha found that the entire CA value  $> 0.7$ , which means it has qualified reliability based on cronbach's alpha. The validity of a script tests the extent to which a construct is completely different from another construct. Furthermore, the testing of discriminant validity is conducted with the Fornell-Larcker approach. Next Table 5 presented the results of the discriminant validity test.

**Table 5. Discriminant Validity Testing**

	X1	X2	X3	X4	X5	Y
X1	0.853					
X2	0.43	0.813				
X3	0.656	0.552	0.94			
X4	0.605	0.494	0.514	0.775		
X5	0.65	0.676	0.666	0.504	0.776	
Y	0.62	0.413	0.648	0.624	0.431	0.818

In discriminant validity testing, the AVE square root value of a latent variable, compared to the correlation value between that latent variable and another latent variable. It is known that AVE square root values of each latent variable, greater than the correlation value between that latent variable and other latent variables. So it is concluded that it has qualified the validity of the discriminant.

### 3. Effect Significance Test (*Boostrapping*)

Testing the research hypothesis with Smart PLS to prove the influence test between variable X and variable Y. Test results are seen in Table 6.

**Tabel 6. Influence Significant Test**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
X1 -> Y	0.265	0.252	0.196	1.353	0.177
X2 -> Y	0.054	0.089	0.175	0.31	0.757
X3 -> Y	0.426	0.399	0.195	2.18	0.03
X4 -> Y	0.334	0.344	0.183	1.822	0.069
X5 -> Y	-0.229	-0.206	0.166	1.382	0.168

The influence test with Smart PLS gives the following results:

- The path coefficient value of X1 to Y is 0.265 (original sample column), with P-Values = 0.177 > 0.05, it is concluded that X1 (human resources) has no significant effect on Y (quality of financial statements).
- The path coefficient value of X2 to Y is 0.054 (original sample column), with P-Values = 0.757 > 0.05, it is concluded that X2 (compliance with regulations) has no significant effect on Y.
- The path coefficient value of X3 to Y is 0.426 (original sample column), with P-Values = 0.030 < 0.05, it can be concluded that X3 (advice and supporting infrastructure) has a significant effect on Y.
- The path coefficient value of X4 to Y is 0.334 (original sample column), with P-Values = 0.069 > 0.05, it is concluded that X4 (SAIBA) has no significant effect on Y.
- The path coefficient value of X5 to Y is -0.229 (original sample column), with P-Values = 0.168 > 0.05, so it can be concluded that X5 (leadership's commitment) has no significant effect on Y.

Then the value of the influence of the X variable on the Y variable can be seen from the R-square value.

**Table 7. Determination Coefficients (R-Square)**

R Square	
Y	0.572

Based on Table 7, it is found that the coefficient of determination (r-square) of Y is 0.572. This value can be interpreted that the effect of X1, X2, X3, X4, X5 on Y is 57.2%, the remaining 42.8% is influenced by other factors not included in this study.

## 5. DISCUSSION

The results of testing the research hypothesis show that the quality of human resources has no effect on the quality of financial reports. This can be explained that most of the employees of the finance department did not come from the accounting field. This research is in line with the research of Suhardjo (2019) and Syarifuddin (2014) which states that human resources in this case the staffes of the finance department do not affect the quality of financial reports. Financial statements can still be completed properly even though financial staffes are not from the study of accounting science and even from social science that has never been studied economics including accounting. Compliance with regulations also has no effect on the quality of financial statements. This research is in line with the research of Wicaksono (2019) which states that compliance is not related to the quality of financial reports. This can also be seen from problems faced by State Universities from Auditor's Board findings that non-compliance with regulations is the most common problem. Although there are many non-compliance problems, it turns out that financial statements can still be resolved because they are compiled using applications. Even though, The financial staffes do not understand the existing regulations to complete the financial statements. Financial staffes also complete reports based on evidence provided by users of funds without regard to monitoring the use of reported funds.

The use of the accrual-based accounting information system (SAIBA) also has no effect on the quality of financial reports. This study proves that all employees who are able to use and run applications with technology can complete financial reports even though they do not understand accounting science. Finance employees do not need to have special skills and training to run the provided applications. The staffes did not face any problems regarding changing the recording method from the cash basis to the accrual basis so they did not require special training. Leadership commitment also does not affect the quality of financial statements. Financial staffes can continue to complete financial reports without support from management. Even though the leadership and direct superiors of State Universities do not pay attention to the finance department officers, they have the awareness to continue to make financial reports and send reports to the ministry.

This study indicates that only facilities and infrastructure have an effect on the quality of financial statements. The quality of financial statements is largely determined by the facilities that must be provided by the State Universities. The facilities must be provided in the form of the availability of technological equipment such as technological devices, wifi connections and a conducive room situation. The facilities are very important in the completion of quality financial statements. The available facilities and infrastructure are good enough to encourage easy, fast and timely financial reporting. When facing the COVID-19 pandemic, the role of supporting facilities and infrastructure is very important because almost all financial activities are carried out using an online connection.

## 7. CONCLUSIONS AND SUGGESTIONS

This study concludes that only facilities and supporting infrastructure have a significant effect on the quality of financial reports. Adequate facilities and infrastructure must be available because they will greatly support fast, easy and timely financial reporting. Meanwhile, the quality of resources, compliance with regulations, information systems and leadership commitment have no effect on the quality of financial statements. The advice that can be given is that State Universities (*PTN*) must continue to provide all the needs of adequate sufficient facilities and infrastructure and competent staffes to support the quality of financial statements.

## REFERENCES

- Achmad, Hanggono, Tri. (2018). Akuntabilitas Pengelolaan Keuangan. <https://muhariefeffendi.files.wordpress.com/2018/01/tri-hanggono-akuntabilitas-pengelolaan-keuangan-blu.pdf>
- Anggriawan, Triasa, Fakhri and Yudianto, Ivan. (2018). Factors Affecting Information Quality of Local Government Financial Statement . *Journal of Accounting Auditing and Business – Vol.1, No.1, 2018. ISSN: 2614-3844*
- Arief, Sritua. (2006). *Metodologi Penelitian Ekonomi*. Jakarta: UI Press
- Badan Pemeriksa Keuangan Republik Indonesia. (2015). *Ikhtisar Hasil Pemeriksaan Semester II Tahun 2015*, Jakarta.
- [Bailey, A.D., J.](#) and [Gramling, A.A.](#) (2005), "Financial Reporting Quality ", [Jeffrey, C.](#) (Ed.) *Research on Professional Responsibility and Ethics in Accounting (Research on Professional Responsibility and Ethics in Accounting, Vol. 10)*, Emerald Group Publishing Limited, Bingley, pp. 3-34. <https://doi.org/10.1016/S1574->
- Caraka, Rezzy Eko, Youngjo Lee, Rung Ching Chen, Toni Toharudin, Prana Ugiana Gio, Robert Kurniawan, and Bens Pardamean. (2020). "Cluster Around Latent Variable for Vulnerability Towards Natural Hazards, Non-Natural Hazards, Social Hazards in West Papua." *IEEE Access* 9 (2020): 1972-1986.
- Chairina, Frista, & Wehartaty, Tineke. (2019). Pengaruh Penerapan Sistem Informasi Akuntansi terhadap Kualitas Laporan Keuangan pada BPKPD Kota Surabaya. *JAKO, Jurnal Akuntansi Kontemporer*. Vol. 11 no. 1 hal. 31-39
- Choirunnisah, Fariziah. (2008). *Faktor-Faktor yang Mempengaruhi Kualitas Informasi Laporan Keuangan yang Dihasilkan Sistem Akuntansi Instansi ( Studi pada Satuan Kerja KPPN Malang)*, Proceeding Penelitian Keuangan Sektor Publik II Badan Litbang Departemen Dalam Negeri.
- Dewi, N., Azam, S & Yusoff, S. (2019). Factors influencing the information quality of local government financial statement and financial accountability. *Management Science Letters* , 9(9), 1373-1384.
- Ermi, Erni, & Ilyas, Bata, Gunawan, & Tasmin, Hasmin. (2018). Pengaruh Penerapan Sistem Akuntansi Keuangan Daerah, Kompetensi Sumberdaya Manusia dan Sarana Prasarana terhadap Kualitas Laporan Keuangan pada Dinas Sosial Kabupaten Bantaeng, *YUME, Journal of Management*, Vol 1, no. 2
- Hapsari, Wahjoe, Dini, and Pratomo, Dudi . (2020). The Factor Affecting Local Government Financial Statemet Quality at SKPD Bandung. *PalArch's Journal of Archaeology of Egypt / Egyptology*, 18(1), 896 - 905. Retrieved from <https://archives.palarch.nl/index.php/jae/article/view/2448>

- Evicahyani, S. I., & Setiawina, N. D. (2015). Analisis faktor-faktor yang mempengaruhi kualitas laporan keuangan Pemerintah Daerah Kabupaten Tabanan. *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*
- Febrian Cahyo Pradono, Basukianto. (2015). *Kualitas Laporan Keuangan Pemerintah Daerah: Faktor Yang Mempengaruhi Dan Implikasi Kebijakan (Studi Pada SKPD Pemerintah Provinsi Jawa Tengah)*. Jurnal bisnis dan ekonomi, unisbank, vol 22, no 2.
- Ghozali, 2013. *Aplikasi Analisis Multivariate dengan Program SPSS*, Penerbit Universitas Diponegoro, Semarang.
- Gio, P. U., & Caraka, R. E. (2018, June 28). Pedoman dasar mengolah Data dengan Program Aplikasi Statistika Statcal. <https://doi.org/10.31227/osf.io/796th>
- Gray, S. and Premti, A. (2021), "Transaction-based lending and accrual quality", *Managerial Finance*, Vol. 47 No. 1, pp. 36-58. <https://doi.org/10.1108/MF-01-2019-0012>
- Gultom, Shohifah. (2019). Analisis Pengaruh Komitmen Pimpinan terhadap Faktor-Faktor yang Mempengaruhi Kualitas Laporan Keuangan pada Direktorat Pendidikan Tinggi Kemenristekdikti. Repository USU. ac.id
- Habiby, Lathief, Abdullah, (2020), Analisis Hubungan antara Tingkat Kepatuhan Pemerintah daerah terhadap Peraturan Perundang-Undangan dengan opini atas Laporan Keuangan Daerah. *Accounting and Business Information Systems Journal*. 8(1)
- Haliah and Nirwana. (2018). Determinant factor of the quality of financial statements and performance of the government by adding contextual factors Personal factor, system/administrative factor. *Asian Journal of Accounting Research* Vol. 3 No. 1, 2018 pp. 28-40 Emerald Publishing Limited 2443-4175 DOI 10.1108/AJAR-06-2018-0014
- Junaedi, Anwar, & Khaeril. Alam, Syamsu. & Nohong, Mursalim. (2019). Factors Affecting Quality of Information on Financial Statement in Autonomous State University **Case Study at Hasanuddin University**. Vol 1 No 3 (2019): Hasanuddin Journal of Business Strategy. DOI: <https://doi.org/10.26487/hjbs.v1i3.258>
- Langelo, Friska, & Saerang, David, & Alexander, Stanley. (2015). *Analisis Penerapan Standar Akuntansi Pemerintahan berbasis Akruar dalam Penyajian Laporan Keuangan Pada Pemerintah Daerah Kota Bitung*, Jurnal EMBA, Fakultas Ekonomi dan Bisnis, Universitas Sam Ratulangi Manado.
- Maksum, A., Hamid, R., & Muda, I. (2014). *The Impact of Treasurer's Experience And Knowledge on The Effectiveness of The Administration and Preparation of The Accountability Reporting System in North Sumatera*. *Asian Journal of Finance & Accounting*, 6(2), 301-318.
- Mawuntu, Srisilia, Nikita & Manossoh Hendrik & Afandi Dhullo. (2020). Pengaruh Kepatuhan dan Pengawasan terhadap Kualitas Laporan Keuangan Pemerintah Daerah 9Studi empiris pada Pemerintah Kabupaten Minahasa). *Going Concern : Jurnal Riset Akuntansi* 15(2), 2020, 260-268
- Mardiasmo. (2006). *Perwujudan Transparansi dan Akuntabilitas Publik Melalui Akuntansi Sektor Publik: Suatu Sarana Good Governance*, Jurnal Akuntansi Pemerintahan Vol. 2 No.1.
- Nalurita, N. 2015. *Pengaruh sistem pengendalian internal, kepatuhan terhadap perundang-undangan, dan karakteristik daerah terhadap kredibilitas laporan keuangan pemerintah daerah di Indonesia* (Doctoral dissertation, UNS (Sebelas Maret University)).
- Nababan, R.; Purba, S.; and Ginting, S. (2018). Why Business Process Outsourcing is Relevant to Handle the New Era Problems. In Proceedings of the 1st Unimed International Conference on Economics Education and Social Science - Volume 1: pages 1103-1107. DOI: 10.5220/0009505311031107. <https://www.scitepress.org/PublicationsDetail.aspx?ID=fMWJJDDBWN4w=&t=1>

- Sudirianti, Made, & Ulupui, Agung, I.G.K. & Budiasih, I G.A. (2015). *Pengaruh Kompetensi Sumber Daya Manusia Pada Penerapan Sistem Pengendalian Intern Pemerintah Dan Standar Akuntansi Pemerintah Serta Implikasinya Pada Kualitas Laporan Keuangan Pemerintah Daerah*, Simposium Nasional Akuntansi 18 Universitas Sumatera Utara, Medan.
- Putra, Ariyanto. (2015). *Faktor-Faktor yang Mempengaruhi. Penerapan Standar Akuntansi Pemerintah. Berbasis AkruaL. Hasil penelitian menunjukkan bahwa kualitas sumber daya manusia, komunikasi, komitmen organisasi, dan gaya kepemimpinan berpengaruh positif terhadap penerapan*. E-jurnal UNP, PADANG
- Sartika, Dewi. 2015. *Pengaruh Penerapan Standar Akuntansi Pemerintah (Sap), Pengetahuan Pengelola Dan Ketersediaan Sarana Prasarana Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi Pada SKPD di Kabupaten Kuantan Singingi)*. Jom, Fekom. Vol 2. No 2
- Sholihin, Mahfud, & Ratmono, Dwi. (2013). Analisis SEM-PLS dengan WarpPLS 3.0, Penerbit Andi
- Tambingon, N Henny. & Yadiati, Winwin. & Kewo, Lely, Ccecilia. (2018). "[Determinant Factors Influencing the Quality of Financial Reporting Local Government in Indonesia,](#)" [International Journal of Economics and Financial Issues](#), Econjournals, vol. 8(2), pages 262-268.
- Wicaksono, Bangkit. (2019). Pengaruh Penerapan Standar Akuntansi Pemerintahan, Sistem Pengendalian Intern, dan Kepatuhan pada Peraturan Perundang-undangan terhadap Kualitas Laporan Keuangan Kementerian/Lembaga Negara.. *Institusional Repository*. Universitas Mercubuana. Jakarta, Indonesia.
- Widjajanto, Nugroho. 2001. *Sistem Informasi Akuntansi*, Erlangga. Jakarta
- Peraturan Pemerintah No. 71 Tahun 2010 tentang Standar Akuntansi Pemerintahan Berbasis AkruaL  
Peraturan Menteri Keuangan No. 177/PMK.05/2015 tentang Pedoman Penyusunan dan Penyampaian Laporan Keuangan Kementerian Negara/ Lembaga.
- Republik Indonesia, Undang-Undang Nomor 17 Tahun 2003, Tentang Keuangan Negara  
-----, Undang-undang No. 15 tahun 2004 tentang Pemeriksaan pengelolaan dan Tanggungjawab Keuangan Negara.
- Rahmayati, Fitri. 2012. "*Faktor-Faktor yang mempengaruhi Kualitas Laporan Keuangan Kementerian Negara/Lembaga (Studi pada Satuan Kerja di Wilayah Kerja KPPN Surabaya II)*". Skripsi. Malang : Universitas Brawijaya.
- Rasdianto, Nurzaimah, Muda, Iskandar. 2014. *Analysis of the timeless of the accountability Report by the Treasurer Spending in Task Force Units in Indonesia*. IJAR AFMS, volume 4, no. 4
- Rochaety, Eti; Tresnati, Ratih; dan Madjid Latief, Abdul, 2007. *Metodologi Penelitian Bisnis Dengan Aplikasi SPSS*, Mitra Wacana Media, Jakarta.
- Seftiawan, Dhita. (2020). <https://www.pikiran-rakyat.com/pendidikan/pr-01331987/menristek-soroti-akuntabilitas-keuangan-perguruan-tinggi-negeri>, 14 Januari 2020.
- Setiyawati, Hari & Hidayah, Nurul & Rahmatika, Noviany Dien, & Indriasih, Dewi. (2020). The Factors That Affect The Quality of Financial Reporting Hari Setiyawati1, *International Journal of Economics and Management Studies (SSRG-IJEMS) – Volume 7 Issue 1 – Jan 2020 ISSN: 2393 – 9125 page 33-39*
- Suhardjo, Yohannes. (2019). Faktor-Faktor yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah (Studi Kasus Pemerintah Kota Semarang). *Solusi, Vo; 17 no. (4)*. ISSN : 1412 5331
- Syarifudin, A. (2014). *Pengaruh Kompetensi SDM dan Peran Audit Intern terhadap Kualitas Laporan Keuangan Pemerintah Daerah dengan Variabel Intervening Sistem Pengendalian Internal Pemerintah (Studi Empiris pada Pemkab Kebumen)*. *Jurnal Fokus Bisnis*. 14(02)
- [Tran, Y.T., Nguyen, N.P. and Hoang, T.C.](#) (2021), "Effects of leadership and accounting capacity on accountability through the quality of financial reporting by public organisations in

Vietnam", *Journal of Asia Business Studies*, Vol. 15 No. 3, pp. 484-502.  
<https://doi.org/10.1108/JABS-02-2020-0077>

Trisnawati, Ernie. (2005). *Pengantar Manajemen*, edisi pertama, Prenada. Jakarta.

Widjajanto, Nugroho. (2001). *Sistem Informasi Akuntansi*". Erlangga. Jakarta.