APPSAI Accounting Review
Vol. 4 No. 2: 2024, October
DOI : https://doi.org/10.26418/apssai.v4i2.103

Public Sector Accounting | Research Paper OPEN ACCESS

The Impact of Internal Control Systems, Regional Financial Accounting Systems, and Information Technology Utilization on the Quality of Financial Reports in Local Government

Zalsa Bila Maulida Kemal Chair*, Tarjo
Department of Accounting, Faculty of Economics and Business, Universitas Trunojoyo, Indonesia

***Correspondence**: 180221100040@student.trunojoyo.ac.id

Research aims: This research aims to determine the influence of the internal control system, regional financial accounting system, and information technology on the quality of financial reports in the Bangkalan Regency Government.
Design/Methodology/Approach: The sample selection method used purposive sampling and obtained a sample of 89 respondents from Bangkalan Regency Government. The analysis technique uses multiple linear regression and is processed using SPSS Statistics 23.0.
Research findings: This research indicates that the internal control system and the use of information technology significantly affect the quality of financial reports. Meanwhile, the regional financial accounting system does not affect the quality of financial reports.
Theoretical contribution/Originality: This study introduces a new variable, namely Utilization of Information Technology, to examine the impact of internal control systems, regional financial accounting systems, and the utilization of information technology on the quality of financial reporting in local governments in urban areas.
Practitioner/Policy implication: The study offers recommendations for local governments to enhance internal controls, optimize regional financial accounting systems, and utilize technology to improve financial reporting quality. These findings can also guide policymakers in creating regulations that promote accountability and transparency in financial management practices.
Keywords: Internal Control System; Quality of Financial Reports; Regional Financial Accounting System; Utilization of Information Technology

Article History
Submitted:
27 August 2024

Revised:
15 October 2024

Accepted:
20 October 2024

Citation: Chair, Z. B. M. K., & Tarjo, T. (2024). The Impact of Internal Control Systems, Regional Financial Accounting Systems, and Information Technology Utilization on the Quality of Financial Reports in Local Government. *APPSAI Accounting Review*, 4(2), 143-151.

Introduction

Post-reformation, public expectations of government have increasingly emphasized the need for budget allocations that prioritize good governance, along with a strong commitment to transparency and accountability in all governmental actions. One effective way to evaluate financial-related actions at the regional level is by analyzing the data presented in the Local Government Financial Statements (LGFS) (Abiyoso, 2021). Local governments must carefully consider the information contained in these financial reports, as they are crucial for planning, monitoring, and decision-making processes (Yuliani & Agustin, 2021). However, fraudulent practices often occur within public institutions, including the manipulation of accountability reports and supporting documents that form the basis of financial reporting (Tarjo & Riskiyadi, 2022).

The 2022 Performance Report of the Audit Board of Indonesia for East Java Province reveals that the quality of financial reporting in East Java achieved a satisfactory score of 87.79. Despite this achievement, certain aspects require immediate attention and improvement. The Summary of Audit Results for the second semester of 2022, focusing on the compliance of local governments and regionally owned enterprises, highlighted issues of inconsistency in financial reporting among local governments. In Bangkalan Regency, the Audit Board of Indonesia's for The Summary of Audit Results II 2022 report identified several challenges within the local government, indicating that fraudulent activities remain prevalent. These issues are primarily attributed to weak internal control systems, a lack of public transparency, and insufficient coordination between the Commitment-Making Officials and the Financial Administration Officials during the preparation of financial reports.

While unqualified opinions have been granted to various regions in Indonesia, the financial statements of Bolaang Mongondow Utara Regency were excluded due to weak internal controls and other issues, such as inadequate understanding of accurate financial reporting and suboptimal performance of financial management officials in government work units. Although the identified financial losses were minor, the abuse of authority poses significant risks (Tarjo et al., 2021). Addressing these issues requires redistributing responsibilities among financial management officials within government work units. Furthermore, there remain deficiencies in the quality of financial reporting and asset management across government work units (Mokoginta et al., 2019).

An effective internal control system is essential to safeguard the integrity of financial reports. Weak governmental internal control procedures and inaccurate financial reporting by financial management officials in regional work units can lead to potential discrepancies. Prior research demonstrates that internal control positively influences the quality of financial reporting, enabling more accurate financial understanding, facilitating better decision-making, and reducing corruption risks (Agbenyo et al., 2018). Additional studies support this assertion, showing that the quality of regional government financial reporting is significantly affected by internal control systems (Mukarromah, 2021).

The regional financial accounting system plays a critical role in generating output, including local government financial reports. This system simplifies the processing of accounting information, incorporating regulations and guidelines for preparing financial statements. The process begins with data recording and concludes with report preparation (Mukarromah, 2021). Effective financial accounting systems are vital for managing regional finances efficiently, ensuring that financial resources are well-directed and managed. Research by Saputra (2021) indicates that regional financial accounting systems significantly improve financial reporting quality. Conversely, a study by Indrayani (2018) found no substantial impact of these systems on the quality of financial reports produced by local governments.

Incorporating information technology is indispensable in the current era. Technology facilitates financial management and supports public expectations of transparency and accountability by leveraging human resources. While financial reports are often prepared by accounting personnel, technology effectively reduces errors (Zubaidi et al., 2020). Government Regulation No. 56 of 2005 concerning Financial Information Systems mandates the use of technological advancements to enhance financial management and facilitate public financial information dissemination. Mene et al. (2018) found that proficiency in utilizing information technology within regional work units correlates with the quality of financial reporting. The use of technology plays a crucial role in improving financial reporting quality in government work units. However, Olla's (2021) research revealed that the adoption of information technology does not significantly impact financial reporting quality.

This study replicates Gustina's (2021) research titled *“The Influence of Internal Control Systems and the Implementation of Regional Financial Accounting Systems on the Quality of Financial Reporting in the Indragiri Hilir Regency Government.”* This research is particularly relevant due to the research gap identified in prior studies, necessitating further investigation. It introduces a new variable—Utilization of Information Technology—to evaluate the impact of internal control systems, regional financial accounting systems (SAKD), and technology utilization on the quality of financial reporting in regional governments. The focus of this study is the LKPD of Bangkalan Regency. Despite receiving an unqualified opinion from Audit Board of Indonesia for six consecutive years (2017–2023), recurring findings persist. This study aims to ensure the local government maintains its an unqualified opinion from Audit Board of Indonesia and minimizes potential discrepancies in future periods. The study provides actionable recommendations for local governments, particularly in enhancing the effectiveness of internal controls, optimizing the use of regional financial accounting systems, and leveraging technology to improve financial reporting quality. These recommendations aim to assist policymakers and financial managers in addressing identified gaps and sustaining high financial reporting standards. Moreover, the findings of this study can serve as a reference for policymakers in designing and implementing regulations that strengthen the accountability and transparency of financial reporting in local governments. It underscores the importance of integrating technology and robust internal controls into financial management practices.

Literature Review and Hypotheses Development

Stewardship Theory

Stewardship theory is based on philosophical assumptions about human nature, suggesting that individuals are trustworthy, have a strong sense of responsibility, and act with integrity and honesty. From a stewardship perspective, it is understood that humans, as social beings, must live within communities and collaborate with one another (Puspa & Prasetyo, 2020). Donaldson and Davis (1991) conducted research defining stewardship theory as a managerial approach that prioritizes organizational interests over individual interests to achieve organizational goals.

Stewardship theory serves as a tool to ensure accountability by facilitating effective monitoring, auditing, and reporting, thereby assisting in achieving organizational objectives (Harryanto, 2014). The theory posits that the actions of a steward are motivated by shared interests. In cases of conflicting interests between leaders and managers, managers will collaborate to align their activities with the goals of the leaders to achieve collective objectives that serve the broader interest. The application of stewardship theory ensures that local governments (as stewards) gain the trust of stakeholders by aligning their actions with evolving interests, particularly those of the general public. In the context of local government organizations, stewardship theory aims to explain the existence of local governments as reliable public sector entities capable of fulfilling constituents' expectations, delivering optimal services, and demonstrating accountability for the responsibilities entrusted to them.

Hypotheses Development

The Influence of Internal Control Systems on the Quality of Local Government Financial Reports

Internal control is essential in facilitating the identification and analysis of existing or potential obstacles in achieving objectives, thereby providing a clear understanding of how to accomplish these goals (Mokoginta et al., 2019). Moreover, the implementation of an efficient internal control system enhances the reliability of financial reporting and improves the effectiveness and efficiency of resource utilization within an organization (Anggraini, 2021). Organizations with strong internal control systems are less likely to encounter cases of accounting fraud (Theresia & Kristianti, 2020). Internal control has been identified as a significant determinant of financial reporting quality (Theresia & Kristianti, 2020).

Additionally, Anggraini's (2021) findings align with those of Firmansyah and Sinambela (2021), which demonstrate that a well-functioning internal control system positively impacts the quality of financial reports. This indicates that when internal control systems operate effectively, the quality of financial reporting improves. Based on the discussion above, the following research hypothesis is proposed:

H_1 : *Internal control systems have a significant impact on the quality of local government financial reports.*

The Influence of Regional Financial Accounting Systems on the Quality of Local Government Financial Reports

Ardianto (2019) conducted a study on Regional Financial Accounting Systems, which include a series of procedures encompassing data collection, recording, summarizing, and financial reporting. This system is specifically designed for implementing the Regional Revenue and Expenditure Budget (APBD) and aims to produce financial reports. These reports can be prepared manually or with the assistance of computer applications. To ensure accountability in APBD implementation, local government financial reports must originate from a reliable regional financial accounting system. This can be achieved manually or by utilizing computer software (Apandi, 2010).

To conduct trustworthy and honest audits and financial reporting, it is essential to establish and utilize a Regional Financial Accounting System. Successful implementation of financial accounting systems adhering to Government Accounting Standards (SAP) requires the application of accounting principles to ensure accurate and high-quality financial reporting outcomes (Gustina, 2021). Based on the discussion above, the following research hypothesis is proposed:

H_2 : *The implementation of Regional Financial Accounting Systems has a significant impact on the quality of local government financial reports.*

The Influence of Information Technology Utilization on the Quality of Local Government Financial Reports

The utilization of information technology enhances internal control systems based on technological implementation (Saputra, 2021). Information technology is crucial in facilitating the production of high-quality financial reports. The use of software or application programs that comply with relevant laws and regulations simplifies the tasks of financial managers in preparing these reports. Furthermore, internet networks (hardware) function as a medium for transmitting data and information between different work units (Wardani & Andriyani, 2017).

In addition, the objective is to establish an accounting information system that improves information exchange between different departments within the organization (Saputra, 2021). The use of information technology to transform data into information significantly increases the value of the resulting information (Zubaidi et al., 2020). According to Mene et al. (2018), the greater the efficiency in utilizing information technology, the higher the effectiveness and quality of financial reports produced by local governments. Based on the discussion above, the following research hypothesis is proposed:

H_3 : *The utilization of information technology has a significant impact on the quality of local government financial reports.*

Methodology

As shown in Table 1, operational definitions refer to specific variables identified to enable empirical measurement of the concepts under study. The population of this research comprises financial managers employed by the Bangkalan Regency Government. Respondents are staff members from Bangkalan Regency's regional government agencies (OPD) who work in accounting or financial administration or are involved in preparing financial reports. Responses were collected from various agencies and offices. According to official statistics from Bangkalan Regency’s website, there are 33 OPD within the region.

Table 1 Operational Definition of Variables

Variables	Indicators	Scale
Internal Control System (Anggraini, 2021)	Control environment; Risk assessment; Control activities; Information and Communication; and Monitoring	Likert
Regional Financial Accounting System (Pujanira, 2017)	System compliance; Accounting recording procedures based on generally accepted recording standards; and Periodic financial reporting	Likert
Utilization of Information Technology (Wardani & Andriyani, 2017)	Electronic work process; Processing and storage of financial data; Management system; Maintenance and upkeep of computer equipment; and Information processing using the internet network	Likert
Quality of Financial Reports (Dermawan et al., 2016)	Benefits of the financial reports generated; Timeliness of financial reporting; Completeness of the information presented; Honest presentation; The content of financial reports can be verified; The content of financial reports can be compared; and Accuracy and clarity of the information presented	Likert

The sampling methodology used in this study is purposive sampling, where the sample is selected based on specific criteria from the population. The data utilized in this research is primary data. Primary data collection involved the use of a well-structured questionnaire distributed via Google Forms. This questionnaire was specifically designed to gather information from government officials within the Bangkalan Regency Government who served as the target respondents for this study. The variables used in this study are classified into independent and dependent variables. The independent variables examined are the Internal Control System, Regional Financial Accounting System, and the Utilization of Information Technology. The dependent variable in this study is the Quality of Financial Reports. The collected data was analyzed using SPSS software version 23.0.

Results and Discussions

This study utilizes primary data collected through a questionnaire distributed to respondents. Out of the 95 questionnaires distributed, 89 were returned and included in the analysis. A validity test was conducted to determine the validity of the questionnaire by comparing the calculated *r-value* with the r-table value at a degree of freedom (df) = N-2, where N represents the sample size. This study consists of 89 samples, resulting in a degree of freedom (df) of 87, obtained by subtracting 2 from 89. At a 5% significance level (0.05), the r-table value is 0.2084. Based on Table 2, it is found that all the question indicators are considered valid because the calculated *r-value* is greater than the *r-table* value.

Table 2 Validity Testing

Variables	Items	*r-value*
Internal Control System (ICS)	ICS1	0.7521
	ICS2	0.7898
	ICS3	0.8480
	ICS4	0.5009
	ICS5	0.8200
	ICS6	0.5658
	ICS7	0.7677

Table 2 Validity Testing (Cont.)

Variables	Items	*r-value*
	ICS8	0.2956
	ICS9	0.8097
Regional Financial Accounting System (RFAS)	RFAS1	0.7497
	RFAS2	0.8096
	RFAS3	0.7776
	RFAS4	0.8388
	RFAS5	0.8040
	RFAS6	0.8688
	RFAS7	0.8306
	RFAS8	0.8587
Utilization of Information Technology (UIT)	UIT1	0.8436
	UIT2	0.5364
	UIT3	0.7264
	UIT4	0.6907
	UIT5	0.7639
	UIT6	0.8214
	UIT7	0.7928
	UIT8	0.8214
Quality of Financial Reports (QFR)	QFR1	0.7694
	QFR2	0.2720
	QFR3	0.7680
	QFR4	0.7220
	QFR5	0.5410
	QFR6	0.8450
	QFR7	0.8670
	QFR8	0.6040
	QFR9	0.8521
	QFR10	0.8280
	QFR11	0.6040
	QFR12	0.8162
	QFR13	0.7833
	QFR14	0.7391

Source: Processed Data, 2024

Reliability testing is a method used to assess the consistency and dependability of a questionnaire as a measure of a variable or concept. The measurement is performed using the Cronbach's Alpha statistical test. A questionnaire is considered credible if the Alpha value exceeds 0.7 (Ghozali, 2011).

Table 3 Reliability Testing

Variables	*Cronbach's Alpha*	Conclusion
Internal Control System	0.859	Reliable
Regional Financial Accounting System	0.723	Reliable
Utilization of Information Technology	0.874	Reliable
Quality of Financial Reports	0.824	Reliable

Source: Processed Data, 2024

Based on the data obtained from Table 3, the Cronbach Alpha values for the variables related to internal control systems, regional financial accounting systems, and the utilization of information technology are all greater than 0.7. This clearly indicates that all items in the questionnaire are reliable and suitable for use.

After conducting the validity and reliability tests, Table 4 presents the results of the Normality Test, which examines whether the two regression model variables (independent and dependent) are normally distributed or approximately normally distributed (Ghozali, 2011). If the two-tailed p-value for the asymptotic significance (*Asymp.Sig*) is greater than 0.05, this indicates that the data follows a normal distribution. Based on Table 4, data is normally distributed.

Table 4 Normality Testing *(One-Sample Kolmogorov-Smirnov Test)*

	Unstandardized Residual
N	89.000
Test Statistic	0.068
Asymp. Sig (2-tailed)	0.200

Source: Processed Data, 2024

The regression model in Table 5 should not indicate a relationship between the independent variables. A low tolerance value yields the same result as a high VIF value, as VIF is the inverse of tolerance (VIF = 1/Tolerance). The decision criteria are based on whether the tolerance value exceeds 0.1 or the VIF value is less than 10, which indicates the absence of multicollinearity among the variables in the regression model. Table 4 reveals the results of the multicollinearity test, which show that there is no correlation or multicollinearity between the independent variables in this study.

Table 5 Multicollinearity Testing

Model	Tolerance	VIF	Conclusion
Internal Control System	0.176	5.688	No signs of multicollinearity were observed
Regional Financial Accounting System	0.359	2.783	
Utilization of Information Technology	0.182	5.501	

Source: Processed Data, 2024

The results of the heteroscedasticity test, conducted using the *Glejser* test as shown in Table 6, indicate that all three independent variables have significance values greater than 0.05. Therefore, it can be concluded that heteroscedasticity does not occur.

Table 6 Heteroscedasticity Test

Model	Sig	Cut Off	Conclusion
Internal Control System	0.059	> 0.050	No signs of heteroscedasticity were observed
Regional Financial Accounting System	0.604	> 0.050	
Utilization of Information Technology	0.095	> 0.050	

Source: Processed Data, 2024

Table 7 shows that 59.7% of the quality of regional government financial reports in Bangkalan Regency is determined by factors related to the internal control system, regional financial accounting system, and the utilization of information technology. The remaining 40.3% is influenced by other variables not examined in this study. Based on the hypothesis test results (ANOVA) in Table 6, it is evident that the F value is statistically significant at a significance level of 0.000. These findings indicate that the F value is statistically significant at a 0.05 significance level, suggesting that the regression model is highly suitable. This indicates that the variables related to the internal control system, regional financial accounting system, and the utilization of information technology have the ability to predict or influence variables related to the quality of regional government financial reports.

Based on Table 7, hypotheses 1 and 3 are supported. The Internal Control System indicator and the Utilization of Information Technology have an influence on the quality of financial reports produced by the regional government. Meanwhile, the Regional Financial Accounting System variable does not influence the quality of financial reports produced by the regional government.

Table 7 Hypotheses Testing

Variables	Unstandardized Coefficients	t	Sig	Conclusion
Constanta	29.743	9.661	0.000	
Internal Control System	0.390	1.995	0.049	Supported
Regional Financial Accounting System	0.039	0.299	0.766	Unsupported
Utilization of Information Technology	0.505	2.867	0.005	Supported
Adjusted R Square				0.597
F				44.448
Sig				0.000

Source: Processed Data, 2024

Conclusion

In summary, this study demonstrates that the findings indicate a significant impact of the internal control system on the quality of financial reports in the Bangkalan Regency Government. This suggests that the internal control mechanisms implemented by the Bangkalan Regency Government are efficient and align with government requirements. The regional financial accounting system does not have a substantial influence on the quality of financial reporting in the Bangkalan Regency Government. Although financial reports are prepared for all regional government offices in Bangkalan Regency, it should be noted that financial reports alone are insufficient to determine their quality. The assessment of financial report quality must be based on responses to the distributed questionnaires. It is worth mentioning that the chronological recording of financial transactions can also affect the quality of reports, as it influences the accuracy and completeness of recorded information. Implementing an effective regional financial accounting system can enhance the accuracy and reliability of financial reports. In addition to the internal control system, the utilization of information technology also has a significant impact on the quality of financial reports in the Bangkalan Regency Government. The utilization of information technology in Bangkalan Regency has been adequate.

This study is not without challenges that may influence the conclusions drawn from the findings. The limitations of this research include six out of 95 respondents in 33 regional government offices who were no longer in office or had passed away. This reduced the distribution of questionnaires to survey participants. Future research aims to include additional variables that influence the quality of financial reports, such as organizational commitment, the implementation of governmental accounting standards, and other relevant factors. Furthermore, future studies intend to expand the number of references used and increase the sample size.

References

Abiyoso., A. W. (2021). *Pengaruh Sistem Akuntansi Keuangan Daerah Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Pada Badan Pengelolaan Keuangan dan Aset Daerah di Kabupaten Bungo Provinsi Jambi*. 282.

Agbenyo, W., Jiang, Y., & Cobblah, P. K. (2018). Assessment of Government Internal Control Systems on Financial Reporting Quality in Ghana: A Case Study of Ghana Revenue Authority. *International Journal of Economics and Finance*, *10*(11), 40. https://doi.org/10.5539/ijef.v10n11p40

Anggraini, F., & Praptiestrini, P. (2021). Pengaruh Good Governance dan Pengendalian Internal terhadap Kinerja Pengelolaan Keuangan Desa (Studi Kasus Kantor Pemerintah Desa di Kecamatan Karangmalang Kabupaten Sragen). *Surakarta Accounting Review*, *3*(2), 111-120.

Donaldson, L., & Davis, J. H. (1991). Stewardship Theory or Agency Theory: *Australian Journal of Management*, *16*(June 1991), 49–66. http://aum.sagepub.com/cgi/doi/10.1177/031289629101600103

Gustina, I. R. A. (2021). Pengaruh Sistem Pengendalian Intern Dan Penerapan. *Jurnal Akuntansi Dan Auditing Indonesia.*, *10*(1), 56–64.

Mene, R. E., Karamoy, H., & Warongan, J. D. . (2018). Pengaruh Pemanfaatan Teknologi Informasi Dan Penerapan Sistem Pengendalian Intern Pemerintah Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Halmahera Utara. *Going Concern : Jurnal Riset Akuntansi*, *13*(04), 133–143. https://doi.org/10.32400/gc.13.03.20045.2018

Mokoginta, N., Lambey, L., & Pontoh, W. (2019). Pengaruh Sistem Pengendalian Intern Pemerintah Dan Sistem Informasi Keuangan Daerah Terhadap Kualitas Laporan Keuangan. *JAZ:Jurnal Akuntansi Unihaz*, *4*(2), 201. https://doi.org/10.32663/jaz.v4i2.2443

Mukarromah, A. (2021). Pengaruh Sistem Pengendalian Internal Dan Kompetensi. *Skripsi*, *16*(Universitas Islam Negeri Kiai Haji Achmad Siddiq Jember Fakultas Ekonomi dan Bisnis Islam Desember 2021), 95–104.

Nur Apandi, R. N. (2010). Pengaruh Sistem Akuntansi Keuangan Daerah Terhadap Kualitas Laporan Keuangan Pemerintah Kabupaten Bandung. *Jurnal ASET (Akuntansi Riset)*, *2*(1), 335. https://doi.org/10.17509/jaset.v2i1.10003

Puspa, D. F., & Prasetyo, R. A. (2020). Pengaruh Kompetensi Pemerintah Desa, Sistem Pengendalian Internal, Dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Pengelolaan Dana Desa. *Media Riset Akuntansi, Auditing & Informasi*, *20*(2), 281–298. https://doi.org/10.25105/mraai.v20i2.7894

Saputra, N. C. (2021). Pengaruh Pemanfaatan Teknologi Informasi, Pemahaman Sistem Akuntansi Keuangan Daerah, Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Dengan Sistem Pengendalian Intern Sebagai Variabel Intervening Pada Pemerintah Provinsi Kepulauan Riau. *Cash*, *4*(02), 82–96. https://doi.org/10.52624/cash.v4i02.1783

Tarjo, Anggono, A., Sanusi, Z. M., & Said, J. (2021). The Effect of Fraud Risk Management on Fraud Prevention. *International Journal of Social Science Research*, *3*(4), 397–404.

Tarjo, T., & Riskiyadi, M. (2022). Revealing the fraud at the end of the fiscal year at local government agencies in Indonesia. *International Journal of Public Sector Performance Management*, *9*(4), 451–464. https://doi.org/10.1504/IJPSPM.2022.123723

Theresia, E. M., & Kristianti, I. (2020). Analisis sistem pengendalian internal perusahaan daerah air minum salatiga (pendekatan coso erm integrated framework). *Akuntabel*, *17*(1), 2020–2070. http://journal.feb.unmul.ac.id/index.php/AKUNTABEL

Wardani, D. K., & Andriyani, I. (2017). Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Dan Sistem Pengendalian Intern Terhadap Keandalan Pelaporan Keuangan Pemerintahan Desa Di Kabupaten Klaten. *Jurnal Akuntansi*, *5*(2), 88–98. https://doi.org/10.24964/ja.v5i2.270

Yuliani, N. L., & Agustin, R. D. (2021). Faktor Faktor Yang Mempengaruhi Kualitas Informasi Laporan Keuangan Pemerintah Daerah. *Jurnal Akuntansi Trisakti*, *8*(1), 95–108. https://doi.org/10.25105/jat.v8i1.8718

Zubaidi, N., Cahyono, D., & Maharani, A. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan. *Jurnal Ilmiah Akuntansi Kesatuan*, *8*(2), 137–146. https://doi.org/10.37641/jiakes.v8i2.372