

Proceeding of The First International Annual Conference on Economics, Management, Business and Accounting

The Effect of Implementation of Government Accounting Standards, Human Resource Competencies, and Internal Control on the Quality of Local Government Financial Statements (Empirical Study of Bone Regency Government)

Andi Alvian Agsyam Saputra^{1*}, Muhyarsyah²
^{1,2} Accounting, Universitas Mercu Buana, Indonesia

Article Info:

Abstract

Keywords:

Human Resources
Competence;
Government Accounting
Standards;
Quality of Financial
Reporting;

The purpose of this study was to examine: (1) The effect of Government Accounting Standards, (2) The Effect of Competence of Human Resources, (3) The Effect of Internal Control on the quality of local government financial reports. The population in this study is the SKPD of the Bone Regency Government in the Treasurer or Financial Reporting section. The sampling technique used in this research is saturated sampling. The data analysis method used is descriptive assumption test, classic assumption test, classic assumption test, and multiple linear regression analysis test. The results of the analysis show that government accounting standards and internal control have positive effect on the quality of local government financial reports, while human resource competencies have no effect on the quality of local government financial reports.

Article DOI :

<http://dx.doi.org/>

(*) Corresponden Author: Andi Alvian Agsyam Saputra

✉ Accounting, Universitas Mercu Buana, Indonesia.

Email: alvianandi82@gmail.com

INTRODUCTION

Nowadays, research on financial statements has grown with the implementation of accounting standards in various entities, both profit-oriented and non-profit. Companies that have gone public are based on IFRS. In the SME sector refers to the ETAP Accounting Standard, while government entities are based on Government Accounting Standards (SAP), other entities look at PSAK 45 concerning non-profit organizations, Islamic entities lead to Sharia Accounting Standards (SAS), while non-profit Islamic entities (Zakat Management Organizations / OZ) are based on PSAK 109 concerning zakat and infaq / alms. Universally, quality financial reporting is a report that complies with applicable accounting standards (Winwin Yadiati et al., 2017:9). Financial reports are a means for an entity, it is intended that the government is accountable for its financial performance to the public. The government should be able to present financial reports that contain quality and credible financial information. The financial statements themselves are the result of the

fruit of the process carried out by the field or concentration of accounting science. Therefore, the presentation requires it to meet qualitative characteristics (Government Regulation Number 71 of 2010). Financial statements are the result of an accounting system whose usefulness provides financial information and has a function as an accountability tool and performance evaluation, especially financial performance (Mahmudi, 2016:144). The Financial Accounting Standards Board (FASB) in the Statement Offinancial Accounting Concepts defines financial reporting as a system and means of conveying information about all conditions and performance of the company, especially from a financial perspective and not limited to what can be conveyed.

through financial statements.

The financial statements are prepared with the intention of providing substantial information about the position of the regional financial statements, especially regarding the financial position and all transactions carried out by the local government. Financial statements are used to determine the value of economic resources used to carry out government operations, assess financial condition, evaluate the effectiveness and efficiency of a reporting entity, and help determine compliance with laws and regulations.

According to Government Regulation Number 71 of 2010, it means that financial statements are structured reports on the financial position and transactions carried out by corporate entities. The reporting entity itself can be interpreted as a government unit consisting of one or more accounting entities which are required by law to submit an accountability report in the form of financial statements.

The restoration of state finances that began in 2003 has given greater instructions to BPK in conducting audits of state financial management and responsibility. This is a stimulus for BPK to contribute in making improvements in terms of management and financial responsibility of the state in an effort to realize the objectives of the state as stated in the preamble of the 1945 Constitution. This has been conveyed previously by the Chairman of BPK, Moermahadi Soerja Djanegara in the submission of Overview of Audit Results Semester (IHSP) I Year 2017 to the Chairman of the House of Regional Representative (DPD RI) Oesman Sapta Odan at the plenary meeting of DPD. (BPK News, 2017)

From the results of the BPK examination in accordance with the Overview of Semester Audit Results (IHPS) in 2017, the results of the examination of all Regional Government Financial Statements (LKPD) in 2016 (542 LKPD), BPK gave WTP opinion on 378 (70%) LKPD, WDP opinion on 141 (26%) LKPD, and TMP opinion on 23 (4%) LKPD. From this phenomenon, we can know that the government has not fully implemented the principle of accountability because of the high percentage of WDP opinions and the presence of TMP and TW opinions on L K P D .

However, the development of opinion on 542 LKPD in 2016 compared to the previous year 2015 experienced an increase in WTP opinion by 12 percent, namely from 58% in LKPD 2015 to 70% in LKPD 2016. While in the 2016 LKPD as many as 378 out of 542 LKPDs obtained WTP opinion (70%). In addition to the increase in the number of WTP opinions, there was also an increase in opinion from Unreasonable opinion (TW) or TMP to WDP opinion as many as 15 LKPDs. The increase in opinion from TW / TMP / WDP to WTP in 84 LKPDs and from TW / TMP to WDP in 15 LKPDs is because the local government has followed up on the results of the 2015 BPK audit by making improvements to the weaknesses of the internal control system and non-

compliance with statutory provisions, so that the accounts in the financial statements have been presented and disclosed in accordance with SAP. (BPK.go.id, 2017).

OVERVIEW

AGENCY THEORY

In the theory described by Jensen & Meckling (1976) speculates that each person is solely affected by an interest between the principal and the agent. The principal contracts the agent to manage resources in an entity and has an obligation to reward the agent while the agent is obliged to manage the resources owned by the company and has responsibility for the orders imposed on him. Public accountability is the obligation of the holder of test (agent) in offering accountability, presenting, reporting, and disclosing all activities that are his responsibility to the principal who has the sovereignty and authority to hold him accountable (Mahmudi, 2016:18).

STEWARDSHIP THEORY

In the presentation Donaldson & Preston (1995) on stewardship theory, it is argued that the phenomenon that occurs where there is no motivation of management by individual goals but rather shows the object of their main results for management institutional interests. The theory predicts that there is a close link between satisfaction and institutional success. The success of the institution shows the utility maximization of the principal and management group. At its peak, the utility maximization group will maximize the interests of individuals in the organizational group. Indeed, stewardship theory can be applied to accounting research of public sector organizations such as government institutions (Chu, 2011; Koenig-Lewis et al., 2015; Turban et al., 2002) and other non-profits (Ohy et al., 2021; Pratiwi & Djamhuri, 2004; Riyadi et al., 2018) which since the beginning of its development, public sector accounting has been prepared to meet the information needs for the relationship between stewards and principals. Accounting as a driver of transactions is moving towards increasingly complex and is followed by the growth of specialization in accounting and the development of public sector organizations. Conditions are increasingly complex with increasing demands for accountability in public sector organizations, principals are increasingly difficult to carry out management functions themselves. The separation between the ownership function and the management function is becoming increasingly apparent. Due to various limitations, resource owners (capital suppliers/principals) entrust (trust = trust) the management of these resources to other parties (steward = management) who are more capable and ready. The contractual relationship between stewards and principals on the basis of trust (trust = trust), acting collectively in accordance with organizational goals, so that the appropriate model in the case of public sector organizations is stewardship theory.

STAKEHOLDER THEORY

In addition to an understanding of agency theory and stewardship, there is also a theory that is the substance of research, namely stakeholder theory. Initially, the term stakeholder was introduced by the Stanford Research Institute (RSI) in 1963 (Freeman et al., 1983). (Bryman & Bell, 2007; Freeman & Reed, 1983; McDonald, 2015) explains the substance of stakeholders as "any group or individual who can affect or be affected by the achievement of an organization's objective". That the stakeholder itself is a group or individual

who can affect or be affected by the process of achieving the goals of an institution. Stakeholders are individuals, groups of people, communities or society as a whole or partially who have a relationship and interest in the company (Rochmah & Ardianto, 2020:2). In public sector organizations, public sector stakeholders have a wider and more diverse scope. The community as users of public services is the main stakeholder in public sector organizations, therefore a public organization can be said to be successful if public satisfaction can be guaranteed. Meanwhile, the government, which acts as the holder of power, must also prioritize the interests of the people as the main stakeholder. Therefore, the government must ensure the quality of information on regional financial reports so that financial reports are useful for stakeholders.

QUALITY OF FINANCIAL STATEMENTS

Financial reports can be interpreted as the result of an accounting system that has the benefit of providing information for parties who have an interest and make this financial information the essence of decision making. Apart from being an instrument in providing information, financial reports also have a function as a means of accountability and performance evaluation, especially financial performance. The financial reporting itself is all parts that have a relationship to the provision and delivery of financial information. These dimensions include the institutions involved (eg standard setting, regulatory bodies from the government or capital markets, professional organizations, and reporting entities), applicable regulations including PABU (Generally Accepted Accounting Principles / GAAP). (Mahmudi, 2016:144).

Local government financial reporting is a form and method that includes all parts that are closely related to how the provision, reporting, and delivery of financial information of a government is provided and reported which aims to achieve reporting objectives that will assist in achieving economic and social goals (Nugroho & Chowdhury, 2015). The quality of financial reporting is financial reports that comply with standards and regulations, or financial reports that meet user needs (Herawati, 2014:12)

GOVERNMENT ACCOUNTING STANDARDS

With the issuance of Government Regulation No. 71 of 2010 concerning SAP (Government Accounting Standards), the central government and local governments in conducting mandatory reporting present financial reports with reference to Government Accounting Standards (Rusmana et al., 2017:8).

In the preparation and presentation of financial statements, local governments are required to refer to SAP. Government Accounting Standards (SAP) provide an option in implementing accounting principles as an application in the local government accounting process. Local governments have made choices that are in accordance with the principles of accounting principles that have been regulated in SAP in accordance with the designation in carrying out accounting policies and can present financial reports fairly in the context of accountability to users (Van Knippenberg et al., 2016:67).

HUMAN RESOURCE COMPETENCIES

In terms of transparency and accountability of state financial management, it can be achieved by presenting government financial accountability reports that meet the basic on time and are prepared by following government accounting standards. The quality of information in government financial reports is highly dependent on compliance with accounting standards

and is supported by the human resources in it (Wijayanti et al., 2017).

Human resource competencies have the scope of capacity, namely the ability of a person or individual, an agency (organization), or a system to carry out its functions and authority in achieving goals effectively and efficiently. Capability must be seen as the ability to achieve performance in producing outputs and outcomes (Rahayu et al., 2014).

Human resource enhancement can be understood as the provision of individual employees to take on different/higher responsibilities within the institution. Upgrading relates to the development of an intellectual or emotional ability needed to perform a better job. Human resource enhancement rests on the fact that individual employees need the understanding, disciplines, and skills to do their jobs better.

Human resources are developed to be able to work well. Therefore, the existence of human resources has a maximum contribution or role to achieve the mission and objectives of the institution, it is necessary to make efforts to improve quality comprehensively and continuously. One of the efforts in improving the quality of human resources is through training and development (Sudarmanto, 2015:226).

INTERNAL CONTROL

In Government Regulation No. 60 of 2008, it is stated that the internal control system is an integral process of actions and activities carried out on an ongoing basis by the leadership and the entire workforce to provide adequate assurance of the achievement of institutional goals through effective and efficient activities, reliability, financial reporting, safeguarding state assets and compliance with laws and regulations. Internal control has a function to carry out an independent assessment of the implementation of the duties and functions of government agencies which have a scope of supervision including institutions, scope of duties, competence of human resources, code of ethics, reporting, and peer review (Beams et al., 2015:51).

THE EFFECT OF THE APPLICATION OF GOVERNMENT ACCOUNTING STANDARDS ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL STATEMENTS

In Mahmudi (2016:3017) said that the importance of Government Accounting Standards to improve the quality of government financial reports and State financial governance. The need for the use of SAP is needed for various parties including financial report presenters, auditors, LK users, academics, and accounting professional institutions. An independent standard-setting body is needed to develop accounting standards to have high quality and credibility.

Previous research used by researchers as reference material and comparison of the results of the application of Government Accounting Standards (SAP) which affect and do not affect the quality of financial reporting. Munasyir (2015) examined that Government Accounting Standards (SAP) affect the quality of regional financial reporting. Fransiska & Widuri (2014) said in their research that Government Accounting Standards (SAP) affect the quality of regional financial reporting.

Government Accounting (SAP) affects the quality of financial reporting, contrary bresearch by Langelo et al. (2015) which states that Government Accounting Standards (SAP) have no effect on the quality of financial reporting.

H1 : Government Accounting Standards Positively Affect the Quality of Local

Government Financial Statements

THE INFLUENCE OF HUMAN RESOURCE COMPETENCE (KSDM) ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORTS

Human resources are one of the most important elements in public administration. Broadly speaking, it can be understood that the progress of a country is highly dependent on the ability of individuals (employees, staff, employees, etc.) in it. In an institution, each individual has full responsibility for the goals of the institution, in this case the presentation of quality financial statements. With individuals who have the ability, they can realize the goals and expectations of the institution well (Sudarmanto, 2015:10).

The results of previous research on Human Resource Competencies (HR) which have an effect and have no effect on the quality of financial reporting Irafah et al. (2020) and Rahayu et al. (2014), Human Resource Competencies (HR) affect the quality of financial reporting, contrary to the research of Wijayanti et al. (2017) Human Resource Competencies have no effect on the quality of financial reporting.

H2 : Human Resources Competence Has a Positive Effect on the Quality of Local Government Financial Statements

THE EFFECT OF INTERNAL CONTROL ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORTS

There are still many irregularities and leaks in the financial statements as well as audit results with "unqualified, unfair or disclaimer" opinions found by the Supreme Audit Agency (BPK), making concrete evidence that local government financial reports have not met the required character or information value. A good internal control system can prevent waste, the purpose of which is to prevent waste protect assets against an entity and check the accuracy of accounting data. The accuracy of accounting data can produce quality financial statements and in accordance with actual events.

There are still many irregularities and leaks in the financial statements and audit results with an opinion of "unqualified, unfair or disclaimer" found by the Supreme Audit Agency (BPK), making concrete evidence that local government financial reports have not met the required character or information value. A good internal control system can prevent waste whose purpose is to protect the assets of an entity and check the accuracy of accounting data. The accuracy of accounting data can produce quality financial reports and in accordance with actual events.

The results of the Internal Control research have an effect and have no effect on the Quality of Financial Reporting. Chodijah et al. (2018) and Reza Aditya et al. (2017) Internal Control affects the quality of financial reporting, contrary to the research of Iqbal et al. (2015) said that internal control has no effect on the quality of financial reporting.

H3 : Internal Control Affects the Quality of Local Government Financial Statements.

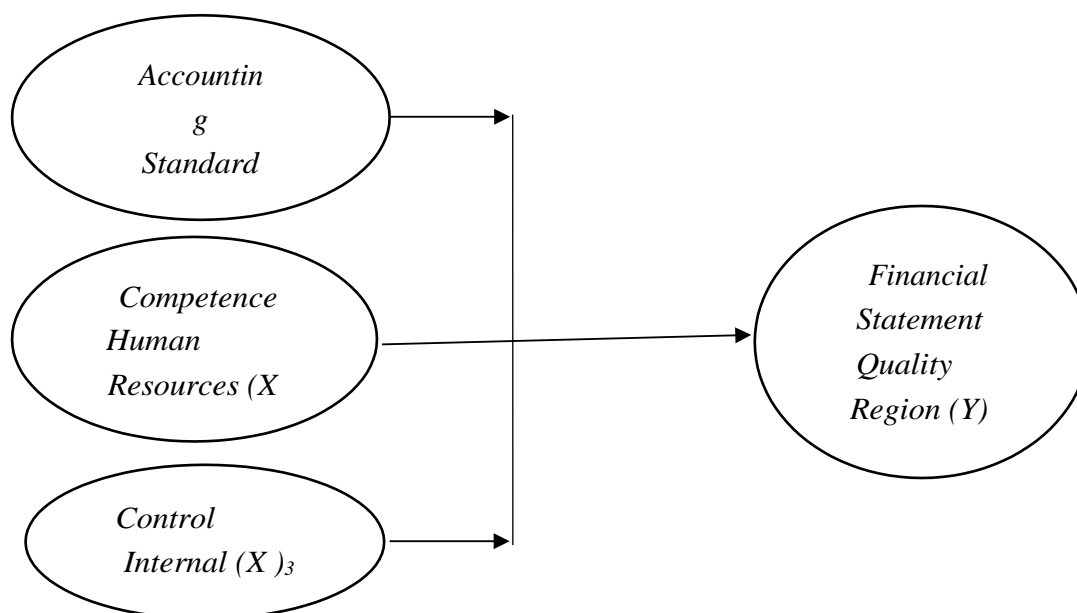


Figure 1. Framework of Thought

RESEARCH METHODS RESEARCH TYPE

In this study, researchers used causal relationship research (causal associative). According to Sugiyono (2019:65) states that causal associative is a formulation of research problems that asks about the relationship between two or more variables. Causal relationship is a relationship that is cause and effect. In this study there are independent variables (those that influence) and dependent variables (influenced). Causal associative in this study is used with the aim of finding cause-and-effect by observing the existing effects and tracing the causal factors.

RESEARCH POPULATION AND SAMPLE

Research Population

According to Sugiyono (2013) states that population is a generalization area consisting of objects or subjects that have certain qualities and characteristics set by research to study and then draw conclusions. The purpose of holding a population is to be able to determine the number of sample members taken from sample members and limit the applicability of the generalization area. The population in this study were SKPD Treasurers including Treasurers of the Regional Secretariat, DPRD Secretariat, Inspectorate, Departments, Agencies and Sub-districts in the SKPD of the Bone Regency Government, totaling 66 out of 66 SKPD.

Research Sample

According to Sugiyono (2013) the sample is part of the number and characteristics of the population. The sampling technique used in this study is saturated sampling, saturated sampling is a sampling technique when all members of the population are used as samples. This is often used when the population is relatively small. Another term for saturated sample is census, where all members of the population are sampled. Sugiyono (2001:61)

explains that to obtain the necessary data the researcher uses a questionnaire to parties with an interest in this research, namely the Treasurer of the Regional Secretariat, DPRD Secretariat, Inspectorate, Service, Agency and Regional Secretariat. Sub-districts in the Bone Regency Government SKPD so that researchers get complete and complete data.

Based on the saturated sampling method, the sample for this study was 66. Respondents in this study were Treasurers at each SKPD of the Bone Regency Government.

Table 1. Bone Regency SKPD Name List

No.	Name of SKPD
1.	Regional Secretariat
2.	DPRD Secretariat
3.	Inspectorate
4.	Education Office
5.	Health Office
6.	Bina Marga Cipta Karya and Spatial Planning Office
7.	Water Resources and Bina Konstruksi Office
8.	Housing, Settlement and Defense Agency
9.	Fire and Rescue Service
10.	Civil Service Police Unit
11.	Social Services
12.	Manpower Office
13.	Women's Empowerment and Child Protection Office
14.	Food Security Service
15.	Environment Agency
16.	Population and Civil Registration Office
17.	Community and Village Empowerment Office
18.	Population Control and Family Planning Office
19.	Transportation Department
20.	Office of Communication Informatics and Coding
21.	Office of Cooperatives, Small and Medium Enterprises
22.	Investment and One-Stop Integrated Service Office
23.	Department of Youth and Sports
24.	Culture Office
25.	Library and Archives Office
26.	Fisheries Service
27.	Tourism Office
28.	Office of Food Crops Horticulture and Plantations
29.	Livestock and Animal Health Services

30.	Trade Office
31.	Department of Industry
32.	Regional Planning and Development Agency
33.	Regional Finance and Assets Agency
34.	Regional Revenue Agency
35.	Agency Staffing and Development Sourcing Human
36.	Regional Research and Development Agency
37.	Regional Disaster Management Agency
38.	Kesbangpol Agency
39.	Tanete Riattang Sub-district
40.	Tanete Riattang Barat Sub-district
41.	Tanete Riattang Timur Sub-district
42.	Bengo Sub-district
43.	Tellu Limpoe Sub-district
44.	Amali Subdistrict
45.	Tellu Siattinge Sub-district
46.	Lamuru Sub-district
47.	Lappariaja sub-district
48.	Cenrana Sub-district
49.	China Subdistrict
50.	Kecamatan Dua Boccoe
51.	Awangpone Sub-district
52.	Kecamatan Barebbo
53.	Mare Subdistrict
54.	Ajangale Sub-district
55.	Palakka Sub-district
56.	Ulaweng Sub-district
57.	Sibulue Sub-district
58.	Salomekko sub-district
59.	Kahu Sub-district
60.	Bontocani Sub-district
61.	Kajuara Subdistrict
62.	Tonra Sub-district
63.	Ponre Subdistrict
64.	Libureng Sub-district
65.	Patimpeng Sub-district

66.	UPT RSUD TENRIAWARU
-----	---------------------

DATA ANALYSIS METHOD

Data analysis is a way of managing the collected data and then being able to provide interpretation. The results of this data management are used to show the problems that have been formulated. The method used in this study is a hypothesis using multiple linear regression with the support of Statistical Package For The Social Sciences (SPSS) software, after all the data has been collected in the study, data testing is carried out which consists of:

1. Analysis of Respondent Characteristics
2. Descriptive Statistics
3. Validity Test and Reliability Test
 - a. Data Validity Test
 - b. Data Reliability Test
4. Multiple Linear Regression Assumption Test
5. Classical Assumption Test
 - a. Normality Test
 - b. Multicollinearity Test
 - c. Heteroscedasticity Test
6. Hypothesis Test
 - a. Simultaneous Test
 - b. Partial Test

RESULTS AND DISCUSSION

ANALYSIS OF RESPONDENT CHARACTERISTICS

This research was conducted at the Regional Apparatus Organization (OPD) of Bone Regency, South Sulawesi, the questionnaire was given to the Head of the Accounting / Finance Subdivision and Accounting / Finance Section Staff in 66 OPDs in Bone Regency, South Sulawesi. In the data collection in the study, namely by distributing questionnaires addressed to respondents at each OPD which was used as the object of research. In this study the researcher handed over the questionnaire in accordance with the return agreement. Data collection was carried out from December 12, 2022 - February 12, 2023.

The general representation related to the respondents who are the object of this research is explained in tabular form. Table 2 provides an overall explanation based on the structure, namely gender, age, length of service, and level of education. The singularity of respondents from 66 questionnaires that can be processed is as shown in the following table:

Table 2. Respondent characteristics

Characteristics	Total	Percentage
Gender		
• Male	34	52%
• Female	32	48%
Total	66	100%
Age of Respondent		
• 21 - 30 Years	16	24%
• 30 - 40 Years	32	48%

• 41 - 50 Years	13	20%
• >50 Years	5	8%
Total	66	100%
Educational Background		
• Accounting	34	52%
• Non Accounting	32	32%
Total	66	100%
Last Education		
• HIGH SCHOOL	5	8%
• Diploma	8	12%
• S1	48	73%
• Postgraduate	5	8%
Total	66	100%
Position		
• Head of OPD	0	0%
• Head of Accounting Subdivision	32	48%
• Accounting Staff	34	52%
Total	66	100%
Length of Service		
• 5 - 10 Years	35	53%
• 10 - 20 Years	28	42%
• >20 Years	3	5%
Total	66	100%

Source: Primary data processed 2023

Looking at table 4.1 above, it can be concluded that the characteristics of the sources are as follows:

1. Looking at gender, there were 34 sources with male gender or 52% and 32 sources with female gender or 48%. Which means that most of the sources who filled out the questionnaire were male.
2. Looking at age, it can be seen that 48% or 32 employees are 31-40 years old. Meanwhile, employees who are 21 - 30 years old are 16 people or 24%. While there are 13 employees or 20% with an age range of 41 - 50 years filling out questionnaires and as many as 5 employees or 8% filling out questionnaires with an age range of 41 - 50 years. >50 years. Which means that most of the employees who filled out the questionnaire were sources who had an age range of 31-40 years and who knew more details about the presentation of financial statements as a consideration in decision making.
3. Looking at the background, the education of sources who have an accounting / finance education background is 32 respondents or 48%, and sources who do not have a non-accounting / finance education

background are 34 people or 52%. This shows that respondents have more non-accounting/finance education backgrounds.

4. Looking at the level of education, it is known that the education of employees with high school education is 5 people or 8%, Diploma education is 8 people or 12%, S1 education is 48 people or 73%, and finally Postgraduate education is 5 people or 8%. Based on the last education, it can be concluded that the results of the financial statements are of high quality, because they have high knowledge.
5. Looking at the position structure, it is known that there are 0 or 0% employees with the position of Head of OPD, 32 or 48% are Head of Accounting/Finance Department, and 34 or 52% are Accounting/Finance Staff.
6. Looking at the length of service, most of the informants have a tenure of 5-10 years as many as 35 people or 53%, a tenure of 11-20 years as many as 28 people or 42%, a tenure of 20 years as many as 3 people or 5%. This illustrates that the informants have a basis in accounting / finance and can be said to have understood the financial management system according to applicable standards.

DESCRIPTIVE ANALYSIS

Descriptive statistics provide or show the results of the questionnaire which will provide a range or score. The calculation of the range or score can be determined by the descriptive percentage calculation method which is then interpreted in sentences. In this study, there were 66 respondents from 66 OPDs in Bone Regency with the highest score calculation of 5, with 38 questions, so the calculation of the scale is obtained as follows: Highest score = $66 \times 5 = 330$ and number of questions $38 \times 330 = 12.540$.

Variable Implementation of Government Accounting Standards

In the application of government accounting standards, it is measured by 11 statement items, while the descriptive analysis of the results of respondents' answers can be seen as follows:

Table 3. Results of Analysis of Respondents' Answers to the Implementation of Government Accounting Standards

Statement	SS	S	N	TS	STS	Total
	5	4	3	2	1	
Government Accounting Standards						
1	200	104	0	0	0	304
2	145	128	9	0	1	283
3	155	120	15	0	0	290
4	140	124	18	0	0	282
5	110	132	33	0	0	275
6	115	116	39	0	0	270
7	100	160	18	0	0	278
8	150	112	18	0	1	281
9	95	160	21	0	0	276

10	90	144	33	0	0	267
11	135	128	21	0	0	284
Total Answer						3.090
High Total Score						3.630
Percentage						85,12%

Source: Primary data processed, 2023

Based on table 3 above, it can be seen that respondents tend to answer agree and strongly agree to the question items. The average value of the application of government accounting standards as a whole is obtained with a percentage of 85.12% in the very good category.

This shows that respondents quite understand that when the application of government accounting standards is more effective, the higher the quality of local government financial reporting. So that to improve the quality of regional financial reporting as expected requires government regulations regarding Government Accounting Standards. With the implementation of good government accounting standards, it is hoped that it can support regional financial transparency and accountability which in turn can improve the quality of financial reporting.

Human Resources Competency Variable

In the competence of human resources measured in 8 statement items, the descriptive analysis of the results of the interviewees' answers can be seen as follows:

Table 4. Results of Analysis of Respondents' Answers to Human Resource Competencies

Statement	SS	S	N	TS	STS	Total
	5	4	3	2	1	
Human Resource Competencies						
1	155	116	18	0	0	289
2	150	100	33	0	0	283
3	150	108	24	0	0	282
4	145	112	24	2	0	283
5	105	132	27	4	0	268
6	185	104	6	2	0	297
7	165	104	15	2	0	286
8	160	100	27	0	0	287
Total Answer						2.275
High Total Score						2.640
Percentage						86,17%

Source: Primary data processed, 2023

Based on table 4 above, it can be seen that respondents tend to answer agree and strongly agree to the question items. The average value of the application of government accounting standards as a whole is obtained with a percentage of 86.17% in the very good category.

This shows that the resource persons understand that when human resource competencies are more effective, the higher the quality of local government financial reporting. So that to improve the quality of government financial reports, adequate human resource competencies are needed in preparing local government financial reports.

Internal Control Variables

Internal control is measured using 9 statement items. The analysis in internal control is as follows:

Table 5. Results of Analysis of Respondents' Answers to Internal Control

Statement	SS	S	N	TS	STS	Total
	5	4	3	2	1	
Internal Control						
1	175	92	21	0	0	288
2	125	120	30	0	0	275
3	80	160	30	0	0	270
4	120	144	18	0	0	282
5	135	124	21	2	0	282
6	110	108	48	0	0	266
7	170	84	33	0	0	287
8	95	148	27	0	0	270
9	135	96	36	4	0	271
Total Answer						2.491
High Total Score						2.970
Percentage						83,87%

Source: Primary data processed, 2023

Based on the table in table 5, it can be seen that the interviewees tended to give agree and strongly agree answers to the statement items. The average value given to internal control as a whole is obtained with a percentage of 83.87%, which is in a very good stratum. It can be concluded that the informants understand the capabilities of the internal control profession as seen from independence. The resource person has monitored the follow-up to the recommendations given and presented the audit report objectively, briefly and clearly.

Variable Quality of Local Government Financial Statements

The quality of financial statements is measured by 10 statement items, while the descriptive analysis of the results of the answers from the sources can be seen as follows:

Table 6. Analysis of Respondents' Answers to the Quality of Local Government Financial Statements

Statement	SS	S	N	TS	STS	Total
	5	4	3	2	1	

Quality of Local Government Financial Statements						
1	190	100	9	0	0	299
2	135	136	12	2	0	285
3	135	92	42	2	0	271
4	105	128	33	2	0	268
5	110	144	24	0	0	278
6	160	108	18	0	0	286
7	120	116	36	2	0	274
8	150	104	27	2	0	283
9	125	92	51	0	0	268
10	145	120	21	0	0	286
Total Answer						2.798
High Total Score						3.300
Percentage						84,78%

Source: Primary data processed, 2023

Based on table 6 above, it can be seen that the interviewees tend to answer agree and strongly agree to the statement items. The average value of the overall quality of financial reporting is obtained with a percentage of 84, 78% in the very good category.

It can be seen that the better quality of financial reports will shape in improving the quality of local government financial reports. This can be interpreted that sources understand the information produced for use in decision making and the information presented in the regional financial statements can be considered with the financial statements of the previous period. Financial statements must be presented fairly and free from misstatement, therefore the financial statements presented must meet the characteristics of being relevant, reliable, comparable and understandable.

VALIDITY AND RELIABILITY ANALYSIS

Validity Analysis

In testing the validity of the instrument, namely by using SPSS version 22 statistical software, to assess the validity of the instrument by looking at the Corrected Item-Total Correlation column. If the correlation number obtained is higher than the criterion number ($r\text{-count} > r\text{-table}$), it can be said that the instrument is valid.

Table 7. Results of Validity Analysis of Variable X1

Instrument Item No.	r-count	r-table	If r-count > r-table
1.	0,472	0,239	Valid
2.	0,387	0,239	Valid
3.	0,672	0,239	Valid
4.	0,369	0,239	Valid
5.	0,741	0,239	Valid

6.	0,705	0,239	Valid
7.	0,616	0,239	Valid
8.	0,601	0,239	Valid
9.	0,619	0,239	Valid
10.	0,632	0,239	Valid
11.	0,661	0,239	Valid

Source: Results of data processing with SPSS 22

Table 8. X2 Variable Validity Analysis Results

Item No. Instrument	r-count	r-table	If r-count > r- table
1.	0,722	0,239	Valid
2.	0,569	0,239	Valid
3.	0,678	0,239	Valid
4.	0,789	0,239	Valid
5.	0,693	0,239	Valid
6.	0,652	0,239	Valid
7.	0,645	0,239	Valid
8.	0,644	0,239	Valid

Source: Results of data processing with SPSS 22

Table 9. X3 Variable Validity Analysis Results

Item No. Instrument	r-count	r-table	If r-count > r- table
1.	0,731	0,239	Valid
2.	0,696	0,239	Valid
3.	0,719	0,239	Valid
4.	0,603	0,239	Valid
5.	0,556	0,239	Valid
6.	0,607	0,239	Valid
7.	0,661	0,239	Valid
8.	0,681	0,239	Valid
9.	0,719	0,239	Valid

Source: Results of data processing with SPSS 22

Table 10. Y Variable Validity Analysis Results

Item No. Instrument	r-count	r-table	If r-count > r- table
1.	0,640	0,239	Valid
2.	0,744	0,239	Valid
3.	0,756	0,239	Valid
4.	0,738	0,239	Valid
5.	0,638	0,239	Valid
6.	0,731	0,239	Valid

7.	0,658	0,239	Valid
8.	0,684	0,239	Valid
9.	0,623	0,239	Valid
10.	0,764	0,239	Valid

Source: Results of data processing with SPSS 22

The parameter in conducting the validity test is the correlation coefficient by getting a higher value than the r-table value of 0.239. In the validity analysis results based on tables 7 to 10 of the questions on the variables of Application of Government Accounting Standards (X1), Human Resources Competence (X2), Internal Control (X3) and Quality of Local Government Financial Statements (Y), it is known that all questions are said to be valid.

Reliability Analysis

Reliability analysis in this study aims to show the level of reliability of the internal consistency of the techniques used by looking at Cronbach's Alpha. Each statement can be categorized as reliable if the alpha value exceeds 0.60. This can be seen from the reliability analysis of the quality of local government financial reports, the application of regional accounting standards, human resource competencies and internal control, namely as follows:

Table 11: Reliability Analysis Results

Variables	Alpha Cronbach's	Limit Reliability	Description
Financial Statement Quality Local Government (Y)	0,880	0,6	Reliable
Application of Accounting Standards Government (X) ₁	0,811	0,6	Reliable
Competence Source Power Human (X) ₂	0,827	0,6	Reliable
Internal Control (X) ₃	0,839	0,6	Reliable

Source: Results of data processing with SPSS 22

From the data obtained in the test results, it shows that the Cronbach's alpha value of all variables exceeds 0.6. It can be said that the research data is declared reliable.

CLASSICAL ASSUMPTION ANALYSIS

Normality Analysis

In analyzing the normality of this study using the Kolmogrov-Smirnov test and by paying attention to graph analysis. When the significance value is greater than 0.05, the data distribution is normal.

Table 12. Kolmogrov-Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residuals
N		66
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.59168135
	Absolute	.105
Most Extreme Differences	Positive	.105
	Negative	-.067
Test Statistic		.105
Asymp. Sig. (2-tailed)		.067 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: SPSS 22 data processing results

From the results of data processing in the table above, it can be seen that the magnitude of the Kolmogrov-Smirnov value is 0.105 and the significance is 0.067. So it can be concluded that the amount of significance is more than 0.05, it is normally distributed.

Multicollinearity Analysis

In multicollinearity analysis, it aims to determine the meaningful relationship (correlation) between each independent variable in a regression model. A good regression model is that there is no correlation between the independent variables. Multicollinearity can be seen from the tolerance / variance inflation factor (VIF) value. If it is known that tolerance > 0.1 or VIF is less than 10, it can be said that the model is free from multicollinearity problems. The results of the multicollinearity test show that when the test model is not detected cases of multicollinearity, it can be seen in table 13 as follows:

Table 13. Multicollinearity Test Results Coefficients^a

Collinearity Statistics	
Tolerance	VIF
.564	1.773
.558	1.791
.542	1.845

- a. Dependent Variable: Quality of Regional Financial Reports

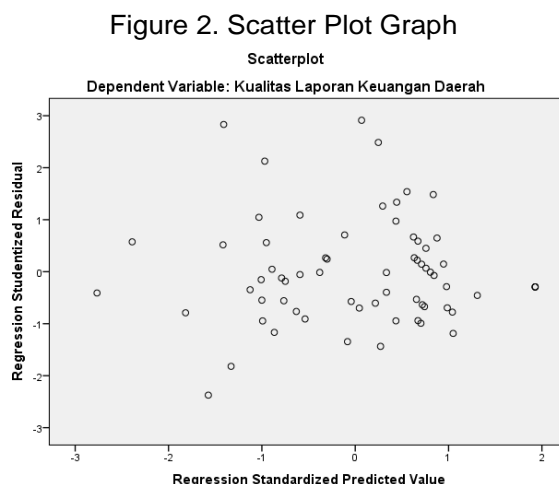
Source: Results of data processing with SPSS 22

From the table above, it can be concluded that the results of the multicollinearity analysis of each independent variable show that the variance inflation factor (VIF) value has a value of not more than 10, as well as the analysis results of the tolerance value have a value of less than 0.1. So it can be

said that each of the independent variables is free from multicollinearity in the regression model.

Heteroscedasticity Analysis

In testing the heteroscedasticity analysis formulates that the regression model does not occur heteroscedasticity. In other words, there is an equality of variance from the residuals of an observation to another observation. This conclusion is obtained by looking at the distribution of points that spread randomly, do not form a certain clear pattern, and are spread both above and below the number 0 on the Y axis. the results of the heteroscedasticity analysis test can be observed through the following image:



Looking at the image in Figure 2 above the Scatterplot graph explains that the data is spread above and below the number 0 (zero) on the Y axis and there is no clear pattern in the distribution of the data. This can be explained that there is no heteroscedasticity in the regression model. It can be concluded that the research regression model is suitable for use in predicting the quality of local government financial reports based on variables that can affect it, namely the application of government accounting standards, human resource competencies, and internal control.

MULTIPLE LINEAR REGRESSION ANALYSIS

In multiple linear regression analysis to determine the effect of the application of government accounting standards, human resource competencies and internal control on the quality of regional financial reports can be done in the analysis. In essence, regression analysis is used to obtain a regression equation by entering changes one by one, so that it can be seen that the influence is the closest to the closest weak. From the data that has been processed using SPSS assistance, the following interpretation has been obtained:

Table 14. Multiple Linear Regression Analysis Results Coefficients^a

	Unstandardized Coefficients	Standardized Coefficients		
--	-----------------------------	---------------------------	--	--

Model	B	Std. Error	Beta	t	Sig.
(Constant)	-4.082	3.872		-1.054	.296
Government Accounting Standards	.364	.103	.313	3.525	.001
Human Resource Competencies	.165	.116	.126	1.416	.162
Internal Control	.628	.107	.533	5.892	.000

a. Dependent Variable: Quality of Regional Financial Reports
Source: Results of data processing with SPSS 22

Description:

1. The decision of the regression equation, the constant value is -4.082, which means that if all independent variables (government accounting standards, human resource competencies and internal control) are considered constant or do not change, then the quality of financial statements is -4.082. The constant value of -4.082 means a negative effect. A negative constant means that there is a decrease in the quality of financial statements by -4,082.
2. The regression coefficient of the government accounting standards variable (X1) of 0.364 means that government accounting standards are less than 1%. If government accounting standards (X1) change by 1 percent, the quality of financial statements will change by 0.364 percent, assuming other variables (human resource competencies and internal control) remain. The coefficient of government accounting standards is positive, so government accounting standards have a positive influence on the quality of financial statements. If government accounting standards increase by 1 percent, the quality of financial statements will increase by 0.364 percent.
3. The regression coefficient of the human resource competency variable (X2) of 0.165 means that human resource competence is less than 1%. If the competence of human resources (X2) changes by 1 percent, the quality of financial statements will change by 0.165 percent, assuming other variables (government accounting standards and internal control) remain. The coefficient of human resource competence is positive, so human resource competence has a positive influence on the quality of financial statements. If the competence of human resources increases by 1 percent, the quality of financial statements will increase by 0.165 percent.
4. The regression coefficient of the internal control variable (X3) of 0.628 means that internal control is less than 1%. If internal control (X3) changes by 1 percent, the quality of financial statements will change by 0.628 percent, assuming other variables (government accounting standards and human resource competencies) remain. The coefficient of internal control is positive, so internal control has a positive influence on the quality of financial statements. If internal control increases by 1 percent, the quality of financial statements will increase by 0.628 percent.

HYPOTHESIS ANALYSIS

Simultaneous Significance Test Analysis F (F-test)

The F test is done to determine whether the independent variables

have a simultaneous or joint influence on the dependent variable, this is assessed if the significance value obtained is less than 0.05. The measuring tool used is using a probability > 0.05 then H0 is accepted, and vice versa if the probability < 0.05 then H0 is rejected.

Table 15. F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1150.680	3	383.560	54.469	.000 ^b
Residuals	436.593	62	7.042		
Total	1587.273	65			

a. Dependent Variable: Quality of Regional Financial Reports

b. Predictors: (Constant), Internal Control, Government Accounting Standards, Human Resource Competencies

Source: Results of data processing with SPSS 22

The F value in the Anova table is obtained at 1587.273 and a significance value of 0.000, which is smaller than the value of 0.05. So it can be concluded that the effect of the application of government accounting standards, human resource competencies and internal control simultaneously or jointly affects the quality of local government financial reports.

Partial Test Analysis (t Statistical Test)

This test is carried out to test the effect of each independent variable partially on the dependent variable. The purpose of this test is to determine whether the independent variable has an influence or not on the dependent variable partially by looking at the significance of 0.05. When the significance value < 0.05 then H0 is accepted while if the significance value > 0.05 then H0 is rejected.

Table 16. T test results Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-4.082	3.872		-1.054	.296
Government Accounting Standards	.364	.103	.313	3.525	.001
Human Resource Competencies	.165	.116	.126	1.416	.162
Internal Control	.628	.107	.533	5.892	.000

a. Dependent Variable: Quality of Regional Financial Reports

Source: SPSS 22 data processing results

In table 4.16, the value of the partial hypothesis test of each independent variable is obtained so that it can be concluded as follows, namely:

H1 : Implementation of Government Accounting Standards

Obtained in the table above for the t value of the variable application of government accounting standards obtained 3.525 and a significance value of

0.001. The significance value obtained is 0.001, it can be seen that the significance value is smaller than the level of 0.001. alpha significance that has been set at 5% (0.05). So that H1 is accepted with the conclusion that the application of government accounting standards partially affects the quality of local government financial reports.

H2 : Human Resource Competency

It is obtained in the table above for the t value of the human resource competency variable obtained 1.416 and a significance value of 0.162. The significance value obtained is 0.162, it can be seen that the significance value is greater than the alpha significance level set at 5% (0.05). So that H2 is rejected with the conclusion that human resource competence has no partial effect on the quality of local government financial reports.

H3 : Internal Control

It is obtained in the table above for the t value of the internal control variable obtained 5.892 and a significance value of 0.000. The significance value obtained is 0.000, it can be seen that the significance value is smaller than the alpha significance level set at 5% (0.05). So that H3 is accepted with the conclusion that internal control partially affects the quality of local government financial reports.

DISCUSSION

Implementation of Government Accounting Standards Affects the Quality of Local Government Reports

Seeing from the hypothesis test that has been carried out states that the variable Application of Government Accounting Standards has a significance value of 0.001 less than the alpha significance value of 0.005, it can be concluded that Government Accounting Standards have a significant effect on the Quality of Financial Statements, so that the first hypothesis (H1) is accepted.

Based on government regulation Number 71 of 2010 concerning Government Accounting Standards, it explains that accounting principles are applied in preparing and presenting government financial reports. The application of government accounting standards in accordance with the fulfillment of accountability reporting obligations. Regional finance is one of the important aspects in the quality of the financial statements produced.

SAP is an accounting principle that carries out an implementation in preparing and presenting a government financial report, when one of its uses is to improve the quality of financial statements (PP 71 Tahun 2010 Tentang Standar Akuntansi Pemerintah, 2010.). PPK-SKPD is an entity that acts to prepare financial reports in SKPDs demanded by local governments need certainty in implementing SAP to be able to produce financial reports in accordance with government accounting standards.

The results of this study are in accordance with the results of research previously conducted by Munasyir (2015) which explains that the application of Government Accounting Standards has a positive influence on the quality of local government financial reports. With the pretext that any increase in the application of SAP will be accompanied by an increase in the quality of local government financial reports. The same thing has been done by Fransiska et al. (2014) which explains that SAP has a positive effect on local government financial reports, so that the application of SAP is capable of achieving high quality local government financial reports.

Human Resource Competencies Have No Effect on the Quality of Local Government Financial Statements

Seeing from the hypothesis test that has been carried out states that the Human Resources Competency variable has a significance value of 0.162 greater than the alpha significance value of 0.005, it can be concluded that Human Resources Competence has no effect on the Quality of Financial Statements, so the first hypothesis (H2) is rejected.

In the literacy of agency theory (agency theory) explains that Human Resource Competencies support the quality of financial reports. HR competence is a demonstrated behavior as a source of knowledge, expertise, and behavior to perform a responsibility and function effectively. Conceptually it is said that the more

The higher the competence of HR, the better the quality of financial reports will be, and vice versa, the worse the competence of HR, the worse the quality of the resulting financial reports. This is a contradiction to the respondents' answers stated in the test results which show that HR competence has no effect on the quality of Bone Regency local government financial reports. This is because the researcher found that this insignificance is due to the competence of human resources in the SKPD of the Bone Regency Government in the accounting or treasurer's section that has not been supported, namely that there are still many employees in the SKPD of the Bone Regency Government who occupy positions in the accounting or treasurer's section who do not have an accounting education background. However, the central government has provided a system to support and facilitate work in the accounting section by using SIAKUDA software (Regional Financial Administration Information System), and organizing technological guidance (Bimtek). So that the resulting financial statements still have qualifications based on government accounting standards, namely relevant, reliable, understandable and comparable.

The results of this study are also supported by the results of research that has been done by Wijayanti et al. (2017), which explains that human resource competence has no effect on the quality of local government financial reports, which means that human resource competence is not a reference to support the quality of local government financial reports in each SKPD.

Internal Control Affects the Quality of Local Government Financial Statements

Seeing from the hypothesis test that has been carried out states that the Internal Control variable has a significance value of 0.000 less than the alpha significance value of 0.005, it can be concluded that Internal Control has a significant and significant effect on the Quality of Financial Statements, so that the first hypothesis (H3) is accepted.

In government regulation No. 60 of 2008 explains that the duties and functions of internal control are an integral process in an ongoing action and activity in order to achieve an institutional goal of carrying out effective and efficient activities, reliability, financial reporting, safeguarding state assets, and compliance with legislation. And has elements of the control environment, risk assessment, control activities, information and communication and monitoring.

This research is in accordance with research conducted by Chodijah & Hidayah (2018) which explains that internal control has a positive effect on the quality of local government financial reports. Where the more positive internal control in a government agency, the better the quality of the resulting

government financial reports.

In the test results simultaneously explain that the variables of the Application of Government Accounting Standards, Human Resources Competence, Internal Control on the Quality of Bone Regency Local Government Financial Statements. This can be seen by looking at the value of the f test, namely 54.469 and the significance value is $0.000 < 0.005$. In this case, it can be concluded that H0 and H1 are accepted, thus the Application of Government Accounting Standards, Human Resource Competencies, and Internal Control simultaneously and significantly affect the Quality of Bone Regency Local Government Financial Statements.

CLOSING

Summary

This study is intended to determine the effect of the application of accounting standards, human resource competencies, and internal control on the quality of financial reports in 66 OPDs in Bone Regency. After reviewing and describing the data in this study, the following conclusions can be drawn:

1. Government Accounting Standards have an influence on the Quality of Local Government Financial Statements.
2. Human Resources Competence has no influence on the Quality of Local Government Financial Statements.
3. Internal Control has an influence on the Quality of Local Government Financial Statements.

Advice

By looking at the results of the research described above, the researcher would like to provides the following suggestions:

1. With this research, it is hoped that the Bone Regency government will be able to improve the quality of local government financial reports that can be easily understood by users in need.
2. The study was only limited to the use of independent variables of government accounting standards, human resource competence, and internal control. So that the author hopes that further research can add other variables that can affect the quality of local government financial reports.
3. For further research, it is hoped that it can re-conduct research on the OPD of Bone Regency to find out the changes or systematic changes made by the Bone Regency government.

LITERATURE

Beams, F. A., Anthony, J. H., Bettinghaus, B., & Smith, K. (2015). *Beams: Advanced Accounting, Global Edition*. Pearson Education Limited. <https://books.google.co.id/books?id=oFqpBwAAQBAJ>

BPK.go.id. (2017). bpk.go.id

BPK News. (2017). www.bpk.id

Bryman, A., & Bell, E. (2007). *Business Research Methods*. Oxford University Press. <https://books.google.co.id/books?id=vpqjq4I9KGM>

- Chodijah, S., & Hidayah, N. (2018). Pengaruh Pemanfaatan Teknologi Informasi Dan Sistem Pengendalian Internal Terhadap Kualitas Pelaporan Keuangan Pemerintah Daerah (Studi Kasus SKPD Provinsi DKI Jakarta). *TEKUN: Jurnal Telaah Akuntansi Dan Bisnis*, 9(1), 34–48. <https://doi.org/10.22441/tekun.v8i1.2595>
- Chu, W. (2011). Family ownership and firm performance: Influence of family management, family control, and firm size. *Asia Pacific Journal of Management*, 28(4), 833–851. <https://doi.org/10.1007/s10490-009-9180-1>
- Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. *Academy of Management Review*, 20(1), 65–91.
- Fransiska, O. Y., & Widuri, R. (2014). Penerapan Standar Akuntansi Pemerintahan Pada Dinas Pendapatan Dan Pengelolaan Keuangan Aset Daerah (Dppkad) Kabupaten Toraja Utara. *Tax & Accounting Review*, 4(2).
- Freeman, R. E., & Reed, D. L. (1983). Stockholders and stakeholders: A new perspective on corporate governance. *California Management Review*, 25(3), 88–106.
- Herawati, T. (2014). Pengaruh sistem pengendalian intern terhadap kualitas laporan keuangan (Survei pada organisasi perangkat daerah pemda Cianjur). *Star*, 11(1), 1–14. <https://doi.org/10.55916/jsar.v11i1.44>
- Iqbal, S., Choudhry, R. M., Holschemacher, K., Ali, A., & Tamošaitienė, J. (2015). Risk management in construction projects. *Technological and Economic Development of Economy*, 21(1), 65–78. <https://doi.org/10.3846/20294913.2014.994582>
- Irafah, S., Sari, E. N., & Muhyarsyah, M. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Peran Internal Audit, dan Kesuksesan Penerapan Sistem Informasi Keuangan Daerah terhadap Kualitas Laporan Keuangan. *Jurnal Riset Akuntansi Dan Keuangan*, 8(2), 337–348.
- Jensen, M., & Meckling, W. (1976). Theory of the firm: Managerial behaviour, agency costs and ownership. *Strategic Management Journal*, 21(4), 1215–1224.
- Koenig-Lewis, N., Marquet, M., Palmer, A., & Zhao, A. L. (2015). Enjoyment and social influence: predicting mobile payment adoption. *The Service Industries Journal*, 35(10), 537–554. <https://doi.org/10.1080/02642069.2015.1043278>
- Langelo, F., Saerang, D. P. E., & Alexander, S. W. (2015). Analisis penerapan standar akuntansi pemerintahan berbasis akrual dalam penyajian laporan keuangan pada pemerintah kota bitung. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 3(1). <https://doi.org/10.35794/emba.3.1.2015.6556>
- Mahmudi. (2016). *Akuntansi Sektor Publik*. Yogyakarta: UII Press Yogyakarta.

- McDonald, N. C. (2015). Are millennials really the “go-nowhere” generation? *Journal of the American Planning Association*, 81(2), 90–103.
- Munasyir. (2015). Pengaruh Penerapan Standar Akuntansi Pemerintahan dan Sistem Pengendalian Intern Pemerintah Terhadap Kualitas Laporan Keuangan Satuan Kerja Pemerintah Daerah di Kabupaten Aceh Utara. *Magister Akuntansi Pascasarjana Universitas Syiah Kuala*, 4(4), 23–35.
- Nugroho, L., & Chowdhury, S. L. K. (2015). Mobile Banking for Empowerment Muslim Women Entrepreneur: Evidence from Asia (Indonesia and Bangladesh). *Tazkia Islamic Finance and Business Review*, 9(1), 83–100.
- Ohy, M. A., Bogar, W., & Mandagi, M. (2021). The Effect of Regional Original Income and general allocation funds on Regional Expenditures on South Bolaang Mongondow Regency. *Technium Soc. Sci. J.*, 21, 39.
- PP 71 Tahun 2010 tentang Standar Akuntansi Pemerintah. (n.d.). <https://inspektorat.kulonprogokab.go.id/detil/1057/pp-71-tahun-2010-tentang-standar-akuntansi-pemerintah>
- Pratiwi, M. S., & Djamhuri, A. (2004). Faktor-faktor yang Mempengaruhi Praktik-praktik Pengungkapan Sosial: Studi pada Perusahaan-perusahaan High Profil yang Terdaftar di Bursa Efek Jakarta. *Tema*, 5(1), 1–22.
- Rahayu, L., Kennedy, & Anisma, Y. (2014). Pengaruh Kompetensi Sumber Daya Manusia (SDM), Penerapan Sistem Akuntansi Keuangan Daerah, dan Penerapan Standar Akuntansi Pemerintah (SAP) Terhadap Kualitas Laporan Keuangan Daerah pada Pemerintah Provinsi Riau (Studi Empiris pada SKPD Provinsi Riau). *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, 1(2), 1–15.
- Reza Aditya, O., & Surjono, W. (2017). *Pengaruh Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan. Sikap*, 2 (1), 49–62.
- Riyadi, A., Utami, W., & Nugroho, L. (2018). Potential Big Bath Accounting Practice in CEO Changes (Study on Manufacturing Companies Listed in Indonesia Stock Exchange). *International Journal of Accounting and Finance Studies*, 1(2), 202. <https://doi.org/10.22158/ijafs.v1n2p202>
- Rochmah, H. N., & Ardianto, A. (2020). Catering dividend: Dividend premium and free cash flow on dividend policy. *Cogent Business and Management*, 7(1), 1–17. <https://doi.org/10.1080/23311975.2020.1812927>
- Rusmana, O., Setyaningrum, D., & Yuliansyah, M. (2017). Akuntansi Pemerintahan Daerah. *Jakarta. Salemba Empat*.
- Sudarmanto. (2015). *Pengembangan Kinerja dan Kompetensi Sumber Daya Manusia (Teori, Dimensi Pengukuran, dan Implementasi dalam Organisasi)*. Yogyakarta: Student Library.
- Sugiyono. (2019). *Metode Penelitian Pendidikan (Kuantitatif, Kualitatif, Kombinasi, R&D dan Penelitian Pendidikan (Edisi Regu)*. Alfabeta.

- Sugiyono, A. (2001). *Metodologi Ekonomi Positivisme*. no.
- Sugiyono, D. (2013). *Metode penelitian pendidikan pendekatan kuantitatif, kualitatif dan R&D*.
- Turban, E., King, D., Lee, J., Warkentin, M., & Chung, H. M. (2002). Electronic commerce: A managerial perspective (International Edition). *Prentice Hall USA*, 4(9), 523–527.
- Van Knippenberg, D., & Van Kleef, G. A. (2016). Leadership and affect: Moving the hearts and minds of followers. *Academy of Management Annals*, 10(1), 799–840.
- Wijayanti, R., & Handayani, N. (2017). Pengaruh kompetensi sdm dan implementasi akuntansi akrual terhadap kualitas laporan keuangan daerah. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 6(3).
- Winwin Yadiati, S. E., Abdulloh Mubarak, S. E., & MM, A. (2017). *Kualitas Pelapor Keuangan: Kajian Teoretis Dan Empiris (Edisi Pertama)*. Prenada Media.